

# City of Cotter

## Revenue & Expense Financial Reporting and Analysis

July 2025



Cemetery Fund  
Fire Department Fund  
General Fund  
Street Department Fund  
Water Revenue Fund

City of Cotter  
Income Statement Summary  
July 2025

|                                       | July 2025<br>Actuals | Y-T-D Actuals<br>2025 | 2025 Variance | Authorized<br>Budgets &<br>Amended<br>Budgets | Bank Status as<br>of 7/31/2025 |                                  |
|---------------------------------------|----------------------|-----------------------|---------------|-----------------------------------------------|--------------------------------|----------------------------------|
| <b><u>Cemetery Fund</u></b>           |                      |                       |               |                                               |                                |                                  |
| Income                                | 52.05                | 7,521.27              | 7,885.79      | 15,407.06                                     | July Stmt                      | 18,061.74                        |
| Expense                               | 1,186.55             | 6,515.40              | 8,891.66      | 15,407.06                                     | Outstanding                    | (414.04)                         |
| Net Profit/Loss From Operations       | (1,134.50)           | 1,005.87              | (1,005.87)    | -                                             | Available                      | 18,475.78                        |
|                                       |                      |                       |               |                                               |                                | Stmnt Bal<br>O/S cks<br>Book Bal |
| <b><u>General Fund</u></b>            |                      |                       |               |                                               |                                |                                  |
| Income                                | 76,403.81            | 428,771.40            | 335,975.82    | 764,747.22                                    | July Stmt                      | 384,774.35                       |
| Total Transfers and Expenses          | 49,058.83            | 442,920.31            | 321,826.91    | 764,747.22                                    | Outstanding                    | 724.10                           |
| Net Profit/Loss From Operations       | 27,344.98            | (14,148.91)           | 14,148.91     | -                                             | Available                      | 384,050.25                       |
| <b><u>Street Department Fund</u></b>  |                      |                       |               |                                               |                                |                                  |
| Total Income and Transfers IN         | 8,098.85             | 61,422.93             | 61,644.79     | 123,067.72                                    | July Stmt                      | 144,650.47                       |
| Expense                               | 11,058.56            | 63,386.76             | 59,680.96     | 123,067.72                                    | Outstanding                    | 7.66                             |
| Net Profit/Loss From Operations       | (2,959.71)           | (1,963.83)            | 1,963.83      | -                                             | Available                      | 144,642.81                       |
| <b><u>Waterworks Revenue Fund</u></b> |                      |                       |               |                                               |                                |                                  |
| Income                                | 75,843.64            | 1,217,312.71          | (339,865.36)  | 877,447.35                                    | July Stmt                      | 160,090.13                       |
| Total Transfers and Expenses          | 296,073.16           | 1,218,662.75          | (341,215.40)  | 877,447.35                                    | Outstanding                    | 1,212.31                         |
| Net Profit/Loss From Operations       | (220,229.52)         | (1,350.04)            | 1,350.04      | -                                             | Available                      | 158,877.82                       |
| <b><u>Summary</u></b>                 |                      |                       |               |                                               |                                |                                  |
| Income                                | 160,398.35           | 1,715,028.31          | 65,641.04     | 1,780,669.35                                  | Balance                        | 707,576.69                       |
| Expense                               | 357,377.10           | 1,731,485.22          | 49,184.13     | 1,780,669.35                                  | Outstanding                    | 1,530.03                         |
| Net Profit/Loss From Operations       | (196,978.75)         | (16,456.91)           | 16,456.91     | -                                             | Available                      | 706,046.66                       |
| <b><u>Fire Department Fund</u></b>    |                      |                       |               |                                               |                                |                                  |
| Income                                | 2,333.71             | 35,776.38             | 37,715.80     | 73,492.18                                     | July Stmt                      | 109,196.59                       |
| Total Transfers and Expenses          | 9,328.18             | 43,326.46             | 30,165.72     | 73,492.18                                     | Outstanding                    | 50.00                            |
| Net Profit/Loss From Operations       | (6,994.47)           | (7,550.08)            | 7,550.08      | -                                             | Available                      | 109,146.59                       |

# Cemetery Fund

## Statement of Revenue and Expenditures

| Account Number                               |                                 | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                 |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                 |                                                  |                                                |                                       |                                                   |                                              |
| <b>Service Revenue</b>                       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 4752                                         | Cem. Grave Opening/Closing      | 0.00                                             | 2,000.00                                       | 3,400.00                              | (1,400.00)                                        | 58.82%                                       |
| <b>Total Service Revenue</b>                 |                                 | <b>\$0.00</b>                                    | <b>\$2,000.00</b>                              | <b>\$3,400.00</b>                     | <b>(\$1,400.00)</b>                               |                                              |
| <b>Other Revenue</b>                         |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                         | Carryover from Previous Years   | 0.00                                             | 0.00                                           | 6,107.06                              | (6,107.06)                                        | 0.00%                                        |
| 4952                                         | Cem. Lot Sales                  | 0.00                                             | 0.00                                           | 1,800.00                              | (1,800.00)                                        | 0.00%                                        |
| 4951                                         | Cem. Perpetual Care Income      | 0.00                                             | 5,140.27                                       | 3,800.00                              | 1,340.27                                          | 135.27%                                      |
| 8102                                         | Interest on Checking            | 52.05                                            | 381.00                                         | 300.00                                | 81.00                                             | 127.00%                                      |
| <b>Total Other Revenue</b>                   |                                 | <b>\$52.05</b>                                   | <b>\$5,521.27</b>                              | <b>\$12,007.06</b>                    | <b>(\$6,485.79)</b>                               |                                              |
| <b>Revenue</b>                               |                                 | <b>\$52.05</b>                                   | <b>\$7,521.27</b>                              | <b>\$15,407.06</b>                    | <b>(\$7,885.79)</b>                               |                                              |
| <b>Gross Profit</b>                          |                                 | <b>\$52.05</b>                                   | <b>\$7,521.27</b>                              | <b>\$15,407.06</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                 |                                                  |                                                |                                       |                                                   |                                              |
| <b>Labor Expense</b>                         |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6001                                         | Contract Labor                  | 0.00                                             | 0.00                                           | 300.00                                | (300.00)                                          | 0.00%                                        |
| <b>Total Labor Expense</b>                   |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$300.00</b>                       | <b>(\$300.00)</b>                                 |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                   | 75.67                                            | 284.00                                         | 1,422.94                              | (1,138.94)                                        | 19.96%                                       |
| 6310                                         | Insurance - Employer            | 68.83                                            | 219.60                                         | 0.00                                  | 219.60                                            | 0.00%                                        |
| 6305                                         | Medicare                        | 13.10                                            | 52.06                                          | 134.68                                | (82.62)                                           | 38.65%                                       |
| 6301                                         | Salaries                        | 961.92                                           | 3,770.74                                       | 9,288.14                              | (5,517.40)                                        | 40.60%                                       |
| 6306                                         | Social Security                 | 56.00                                            | 222.63                                         | 575.86                                | (353.23)                                          | 38.66%                                       |
| 6313                                         | Unemployment Insurance          | 0.93                                             | 4.13                                           | 10.44                                 | (6.31)                                            | 39.56%                                       |
| <b>Total Salaries &amp; Benefits Expense</b> |                                 | <b>\$1,176.45</b>                                | <b>\$4,553.16</b>                              | <b>\$11,432.06</b>                    | <b>(\$6,878.90)</b>                               |                                              |
| <b>Capital Purchase Expense</b>              |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6410                                         | Equipment Purchases             | 0.00                                             | 0.00                                           | 400.00                                | (400.00)                                          | 0.00%                                        |
| <b>Total Capital Purchase Expense</b>        |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$400.00</b>                       | <b>(\$400.00)</b>                                 |                                              |
| <b>Fuel Expense</b>                          |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)        | 0.00                                             | 0.00                                           | 75.00                                 | (75.00)                                           | 0.00%                                        |
| 6502                                         | Fuel & Oil (Taxable)            | 0.00                                             | 0.00                                           | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Fuel Expense</b>                    |                                 | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$575.00</b>                       | <b>(\$575.00)</b>                                 |                                              |
| <b>Repair / Maintenance Expense</b>          |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6808                                         | Grave Opening & Closing         | 0.00                                             | 0.00                                           | 1,200.00                              | (1,200.00)                                        | 0.00%                                        |
| 6814                                         | Repair & Maintenance, Equipment | 10.10                                            | 1,634.51                                       | 1,000.00                              | 634.51                                            | 163.45%                                      |
| <b>Total Repair / Maintenance Expense</b>    |                                 | <b>\$10.10</b>                                   | <b>\$1,634.51</b>                              | <b>\$2,200.00</b>                     | <b>(\$565.49)</b>                                 |                                              |

## Cemetery Fund Statement of Revenue and Expenditures

|                                   |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|-----------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| Account Number                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Supplies Expense</b>           |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6866                              | Supplies - Gen. (Cleaning, Par | 0.00                                             | 327.73                                         | 500.00                                | (172.27)                                          | 65.55%                                       |
| <b>Total Supplies Expense</b>     |                                | <b>\$0.00</b>                                    | <b>\$327.73</b>                                | <b>\$500.00</b>                       | <b>(\$172.27)</b>                                 |                                              |
| <b>Expenses</b>                   |                                | <b>\$1,186.55</b>                                | <b>\$6,515.40</b>                              | <b>\$15,407.06</b>                    | <b>(\$8,891.66)</b>                               |                                              |
| <b>Revenue Less Expenditures</b>  |                                | <b>(\$1,134.50)</b>                              | <b>\$1,005.87</b>                              | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |                                              |
| <b>Net Change in Fund Balance</b> |                                | <b>(\$1,134.50)</b>                              | <b>\$1,005.87</b>                              | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |                                              |
| <b>Fund Balances</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
|                                   | Beginning Fund Balance         | 19,610.28                                        | 17,469.91                                      | 0.00                                  | 0.00                                              | 0.00%                                        |
|                                   | Net Change in Fund Balance     | (1,134.50)                                       | 1,005.87                                       | 0.00                                  | 0.00                                              | 0.00%                                        |
|                                   | Ending Fund Balance            | 18,475.78                                        | 18,475.78                                      | 0.00                                  | 0.00                                              | 0.00%                                        |

*Report Options*

Fund: Cemetery Fund

Period: 7/1/2025 to 7/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Cemetery Fund Budget

**Cemetery Fund**  
**Balance Sheet**  
**7/31/2025**

|                                     | Book Value<br>Jul 2025<br>Actual | Book Value<br>Jul 2024<br>Actual | Book Value<br>Jul 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Cemetery Fund - First Sec. Ban      | 18,475.78                        | 17,991.48                        | 17,804.04                        |
| <b>Total Current Assets</b>         | <b>\$18,475.78</b>               | <b>\$17,991.48</b>               | <b>\$17,804.04</b>               |
| <b>Total Assets</b>                 | <b>\$18,475.78</b>               | <b>\$17,991.48</b>               | <b>\$17,804.04</b>               |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 18,475.78                        | 17,991.48                        | 17,804.04                        |
| <b>Total Fund Balance</b>           | <b>\$18,475.78</b>               | <b>\$17,991.48</b>               | <b>\$17,804.04</b>               |
| <b>Total Liabilities and Equity</b> | <b>\$18,475.78</b>               | <b>\$17,991.48</b>               | <b>\$17,804.04</b>               |

**Cemetery Fund**  
**Bank Register**  
**7/1/2025 to 7/31/2025**

| Trans.<br>Date                               | Trans.<br>Number | Dep<br># | Name / Description  | Receipts<br>& Credits | Checks &<br>Payments | Balance            |
|----------------------------------------------|------------------|----------|---------------------|-----------------------|----------------------|--------------------|
| <b>Cemetery Fund - First Sec. Ban</b>        |                  |          |                     |                       |                      |                    |
| 7/3/2025                                     | 02670            |          | Beginning Balance   |                       |                      | 19,610.28          |
| 7/14/2025                                    | 02671            |          | Payroll Account     |                       | 181.18               | 19,429.10          |
| 7/14/2025                                    | 02672            |          | Payroll Account     |                       | 480.55               | 18,948.55          |
| 7/21/2025                                    | 02673            |          | Miller True Value   |                       | 10.10                | 18,938.45          |
| 7/31/2025                                    | 447248           |          | Payroll Account     |                       | 514.72               | 18,423.73          |
|                                              |                  |          | First Security Bank | 52.05                 |                      | 18,475.78          |
| <b>Cemetery Fund - First Sec. Ban Totals</b> |                  |          |                     | <b>\$52.05</b>        | <b>\$1,186.55</b>    | <b>\$18,475.78</b> |
| <b>Report Totals</b>                         |                  |          |                     | <b>\$52.05</b>        | <b>\$1,186.55</b>    | <b>\$18,475.78</b> |
| <b>Records included in total = 6</b>         |                  |          |                     |                       |                      |                    |

*Report Options*

Trans Date: 7/1/2025 to 7/31/2025  
Cash Account: Cemetery Fund - First Sec. Ban  
Fund: Cemetery Fund

Statement Date 07/31/2025

Accounts Cemetery Fund - First Sec. Ban

Companies Waterline Replacement Fund; Cemetery Fund

Statement Balance: \$18,061.74

- Outstanding Checks: \$0.00 Cleared Checks: 4 \$1,186.55

+ Outstanding Deposits: \$0.00 Cleared Deposits: 1 \$52.05

Reconciled Balance Per Statement: \$18,061.74

Book Balance: \$18,475.78

Difference (\$14.04)

Charged in error for checks  
Amy@FSB is removing - Aug.

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

Cleared Checks

|                       |           |                   |          |
|-----------------------|-----------|-------------------|----------|
| 02670                 | 7/3/2025  | Payroll Account   | 181.18   |
| 02671                 | 7/14/2025 | Payroll Account   | 480.55   |
| 02672                 | 7/14/2025 | Miller True Value | 10.10    |
| 02673                 | 7/21/2025 | Payroll Account   | 514.72   |
| Cleared Checks Totals |           |                   | 1,186.55 |

Cleared Deposits

|                         |           |                     |       |
|-------------------------|-----------|---------------------|-------|
| 447248                  | 7/31/2025 | First Security Bank | 52.05 |
| Cleared Deposits Totals |           |                     | 52.05 |

# Fire Department Fund Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>State Aid</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4101                                         | Act 833                        | 0.00                                             | 0.00                                           | 14,000.00                             | (14,000.00)                                       | 0.00%                                        |
| <b>Total State Aid</b>                       |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$14,000.00</b>                    | <b>(\$14,000.00)</b>                              |                                              |
| <b>Property Taxes</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4302                                         | Baxter Co. Prop. Tax - Fire Po | 2,018.19                                         | 23,776.65                                      | 30,300.00                             | (6,523.35)                                        | 78.47%                                       |
| 4305                                         | County Matching Funds          | 0.00                                             | 5,263.15                                       | 5,263.00                              | 0.15                                              | 100.00%                                      |
| <b>Total Property Taxes</b>                  |                                | <b>\$2,018.19</b>                                | <b>\$29,039.80</b>                             | <b>\$35,563.00</b>                    | <b>(\$6,523.20)</b>                               |                                              |
| <b>Other Revenue</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                         | Carryover from Previous Years  | 0.00                                             | 0.00                                           | 21,579.18                             | (21,579.18)                                       | 0.00%                                        |
| 4970                                         | FD Auxiliary Donations         | 0.00                                             | 4,569.97                                       | 0.00                                  | 4,569.97                                          | 0.00%                                        |
| 8102                                         | Interest on Checking           | 315.52                                           | 2,166.61                                       | 2,100.00                              | 66.61                                             | 103.17%                                      |
| 4990                                         | Reimbursement                  | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| <b>Total Other Revenue</b>                   |                                | <b>\$315.52</b>                                  | <b>\$6,736.58</b>                              | <b>\$23,929.18</b>                    | <b>(\$17,192.60)</b>                              |                                              |
| <b>Revenue</b>                               |                                | <b>\$2,333.71</b>                                | <b>\$35,776.38</b>                             | <b>\$73,492.18</b>                    | <b>(\$37,715.80)</b>                              |                                              |
| <b>Gross Profit</b>                          |                                | <b>\$2,333.71</b>                                | <b>\$35,776.38</b>                             | <b>\$73,492.18</b>                    | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Labor Expense</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6001                                         | Contract Labor                 | 0.00                                             | 0.00                                           | 325.00                                | (325.00)                                          | 0.00%                                        |
| <b>Total Labor Expense</b>                   |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$325.00</b>                       | <b>(\$325.00)</b>                                 |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6325                                         | LOPFI                          | 0.00                                             | 0.00                                           | 2,580.00                              | (2,580.00)                                        | 0.00%                                        |
| 6305                                         | Medicare                       | 13.78                                            | 252.12                                         | 334.40                                | (82.28)                                           | 75.39%                                       |
| 6304                                         | Meeting/Training Allowance     | 0.00                                             | 3,535.00                                       | 0.00                                  | 3,535.00                                          | 0.00%                                        |
| 6301                                         | Salaries                       | 950.00                                           | 13,840.00                                      | 23,062.00                             | (9,222.00)                                        | 60.01%                                       |
| 6306                                         | Social Security                | 58.90                                            | 1,077.25                                       | 1,429.84                              | (352.59)                                          | 75.34%                                       |
| 6313                                         | Unemployment Insurance         | 0.00                                             | 33.05                                          | 69.19                                 | (36.14)                                           | 47.77%                                       |
| 6314                                         | Workers Compensation           | 0.00                                             | 0.00                                           | 400.00                                | (400.00)                                          | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$1,022.68</b>                                | <b>\$18,737.42</b>                             | <b>\$27,875.43</b>                    | <b>(\$9,138.01)</b>                               |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6410                                         | Equipment Purchases            | 0.00                                             | 4,309.42                                       | 9,811.00                              | (5,501.58)                                        | 43.92%                                       |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$4,309.42</b>                              | <b>\$9,811.00</b>                     | <b>(\$5,501.58)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 103.78                                           | 1,165.06                                       | 2,000.00                              | (834.94)                                          | 58.25%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$103.78</b>                                  | <b>\$1,165.06</b>                              | <b>\$2,000.00</b>                     | <b>(\$834.94)</b>                                 |                                              |

# Fire Department Fund Statement of Revenue and Expenditures

| Account Number                             |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Fuel Expense</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                       | Fuel & Oil (Non-taxable)       | 0.00                                             | 347.33                                         | 1,000.00                              | (652.67)                                          | 34.73%                                       |
| 6502                                       | Fuel & Oil (Taxable)           | 0.00                                             | 786.36                                         | 1,081.75                              | (295.39)                                          | 72.69%                                       |
| <b>Total Fuel Expense</b>                  |                                | <b>\$0.00</b>                                    | <b>\$1,133.69</b>                              | <b>\$2,081.75</b>                     | <b>(\$948.06)</b>                                 |                                              |
| <b>Insurance Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                       | Insurance - Property           | 0.00                                             | 0.00                                           | 2,794.00                              | (2,794.00)                                        | 0.00%                                        |
| 6552                                       | Insurance - Vehicle            | 0.00                                             | 0.00                                           | 2,305.00                              | (2,305.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>             |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$5,099.00</b>                     | <b>(\$5,099.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                       | Repair & Maint - Buildings     | 5,660.07                                         | 6,311.17                                       | 4,500.00                              | 1,811.17                                          | 140.25%                                      |
| 6812                                       | Repair & Maint - Vehicles      | 269.61                                           | 879.20                                         | 5,000.00                              | (4,120.80)                                        | 17.58%                                       |
| 6814                                       | Repair & Maintnace, Equipment  | 548.83                                           | 3,160.99                                       | 3,000.00                              | 160.99                                            | 105.37%                                      |
| <b>Total Repair / Maintenance Expense</b>  |                                | <b>\$6,478.51</b>                                | <b>\$10,351.36</b>                             | <b>\$12,500.00</b>                    | <b>(\$2,148.64)</b>                               |                                              |
| <b>Supplies Expense</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6857                                       | Janitorial Expense             | 0.00                                             | 270.56                                         | 500.00                                | (229.44)                                          | 54.11%                                       |
| 6858                                       | Maintenance Supplies           | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| 6860                                       | Office Supplies                | 0.00                                             | 603.33                                         | 800.00                                | (196.67)                                          | 75.42%                                       |
| 6862                                       | Replenishable Equipment        | 1,061.40                                         | 1,061.40                                       | 2,000.00                              | (938.60)                                          | 53.07%                                       |
| 6873                                       | Uniforms/Mats                  | 0.00                                             | 377.49                                         | 500.00                                | (122.51)                                          | 75.50%                                       |
| <b>Total Supplies Expense</b>              |                                | <b>\$1,061.40</b>                                | <b>\$2,312.78</b>                              | <b>\$4,050.00</b>                     | <b>(\$1,737.22)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                       | Meeting/Training Expense       | 0.00                                             | 320.55                                         | 500.00                                | (179.45)                                          | 64.11%                                       |
| 6903                                       | Travel/Mileage Expense         | 0.00                                             | 355.60                                         | 500.00                                | (144.40)                                          | 71.12%                                       |
| <b>Total Travel &amp; Meeting Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$676.15</b>                                | <b>\$1,000.00</b>                     | <b>(\$323.85)</b>                                 |                                              |
| <b>Postage Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                        | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Postage Expense</b>               |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Utilities Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense | 161.36                                           | 1,129.97                                       | 2,000.00                              | (870.03)                                          | 56.50%                                       |
| 7005                                       | Utilities                      | 500.45                                           | 3,510.61                                       | 6,000.00                              | (2,489.39)                                        | 58.51%                                       |
| <b>Total Utilities Expense</b>             |                                | <b>\$661.81</b>                                  | <b>\$4,640.58</b>                              | <b>\$8,000.00</b>                     | <b>(\$3,359.42)</b>                               |                                              |
| <b>Professional Services Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7109                                       | License Fees                   | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| 7111                                       | Prevention & Safety            | 0.00                                             | 0.00                                           | 250.00                                | (250.00)                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b> |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$500.00</b>                       | <b>(\$500.00)</b>                                 |                                              |

## Fire Department Fund Statement of Revenue and Expenditures

| Account Number                                    | Current Period                 | Year-To-Date                   | Annual Budget        | Annual Budget                    | Jan 2025                         |
|---------------------------------------------------|--------------------------------|--------------------------------|----------------------|----------------------------------|----------------------------------|
|                                                   | Jul 2025<br>Jul 2025<br>Actual | Jan 2025<br>Jul 2025<br>Actual | Jan 2025<br>Dec 2025 | Jan 2025<br>Dec 2025<br>Variance | Dec 2025<br>Percent of<br>Budget |
| <b>General &amp; Administrative Expense</b>       |                                |                                |                      |                                  |                                  |
| 7302 Advertising                                  | 0.00                           | 0.00                           | 150.00               | (150.00)                         | 0.00%                            |
| <b>Total General &amp; Administrative Expense</b> | <b>\$0.00</b>                  | <b>\$0.00</b>                  | <b>\$150.00</b>      | <b>(\$150.00)</b>                |                                  |
| <b>Expenses</b>                                   | <b>\$9,328.18</b>              | <b>\$43,326.46</b>             | <b>\$73,492.18</b>   | <b>(\$30,165.72)</b>             |                                  |
| <b>Revenue Less Expenditures</b>                  | <b>(\$6,994.47)</b>            | <b>(\$7,550.08)</b>            | <b>\$0.00</b>        | <b>\$0.00</b>                    |                                  |
| <b>Net Change in Fund Balance</b>                 | <b>(\$6,994.47)</b>            | <b>(\$7,550.08)</b>            | <b>\$0.00</b>        | <b>\$0.00</b>                    |                                  |

### Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 116,141.06 | 116,696.67 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (6,994.47) | (7,550.08) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 109,146.59 | 109,146.59 | 0.00 | 0.00 | 0.00% |

#### Report Options

Fund: Fire Department Fund  
 Period: 7/1/2025 to 7/31/2025  
 Detail Level: Level 1 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget  
 Budget: Fire Dept Fund Budget

Fire Department Fund  
Balance Sheet  
7/31/2025

|                                     | Book Value          | Book Value          | Book Value         |
|-------------------------------------|---------------------|---------------------|--------------------|
|                                     | Jul 2025<br>Actual  | Jul 2024<br>Actual  | Jul 2023<br>Actual |
| <b>Assets</b>                       |                     |                     |                    |
| <b>Current Assets</b>               |                     |                     |                    |
| Fire Dept. - First Sec. Bank        | 109,146.59          | 105,601.65          | 93,813.11          |
| <b>Total Current Assets</b>         | <b>\$109,146.59</b> | <b>\$105,601.65</b> | <b>\$93,813.11</b> |
| <b>Total Assets</b>                 | <b>\$109,146.59</b> | <b>\$105,601.65</b> | <b>\$93,813.11</b> |
| <b>Fund Balance</b>                 |                     |                     |                    |
| Current Year Surplus(Deficit)       | 109,146.59          | 105,601.65          | 93,813.11          |
| <b>Total Fund Balance</b>           | <b>\$109,146.59</b> | <b>\$105,601.65</b> | <b>\$93,813.11</b> |
| <b>Total Liabilities and Equity</b> | <b>\$109,146.59</b> | <b>\$105,601.65</b> | <b>\$93,813.11</b> |

Statement Date 07/31/2025

Accounts Fire Dept. - First Sec. Bank

Companies Waterline Replacement Fund; Fire Department Fund

|                         |              |                   |            |
|-------------------------|--------------|-------------------|------------|
| Statement Balance:      | \$109,196.59 |                   |            |
| - Outstanding Checks:   | \$50.00      | Cleared Checks:   | 11         |
| + Outstanding Deposits: | \$0.00       | Cleared Deposits: | 2          |
|                         |              |                   |            |
|                         |              |                   | \$9,592.07 |
|                         |              |                   | \$2,333.71 |

Reconciled Balance Per Statement: \$109,146.59

Book Balance: \$109,146.59

Difference \$0.00

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

Cleared Checks

|                       |           |                                    |          |
|-----------------------|-----------|------------------------------------|----------|
| 06924                 | 6/18/2025 | Black Hills Energy                 | 24.20    |
| 06925                 | 6/18/2025 | Entergy                            | 289.69   |
| 06929                 | 7/8/2025  | J&J Commercial Roofing LLC         | 5,272.19 |
| 06930                 | 7/8/2025  | Cotter Water & Sewer               | 57.39    |
| 06931                 | 7/14/2025 | Yelcot                             | 53.78    |
| 06932                 | 7/14/2025 | Yelcot                             | 161.36   |
| 06933                 | 7/15/2025 | Arvest Bank                        | 1,206.32 |
| 06934                 | 7/17/2025 | Municipal Emergency Services (A/P) | 1,061.40 |
| 06935                 | 7/18/2025 | Entergy                            | 423.74   |
| 06936                 | 7/18/2025 | Black Hills Energy                 | 19.32    |
| 06937                 | 7/21/2025 | Payroll Account                    | 1,022.68 |
| Cleared Checks Totals |           |                                    | 9,592.07 |

Cleared Deposits

|                         |           |                         |          |
|-------------------------|-----------|-------------------------|----------|
| 607365                  | 7/8/2025  | Baxter County Treasurer | 2,018.19 |
| 607366                  | 7/31/2025 | First Security Bank     | 315.52   |
| Cleared Deposits Totals |           |                         | 2,333.71 |

Outstanding Checks

|                           |           |                                       |       |
|---------------------------|-----------|---------------------------------------|-------|
| 06939                     | 7/28/2025 | Baxter County Fire Chiefs Association | 50.00 |
| Outstanding Checks Totals |           |                                       | 50.00 |

| Trans.<br>Date                             | Trans.<br>Number | Dep<br># | Name / Description        | Receipts<br>& Credits | Checks &<br>Payments | Balance             |
|--------------------------------------------|------------------|----------|---------------------------|-----------------------|----------------------|---------------------|
| <b>Fire Dept. - First Sec. Bank</b>        |                  |          |                           |                       |                      |                     |
| 7/8/2025                                   | 06929            |          | Beginning Balance         |                       |                      | 116,141.06          |
| 7/8/2025                                   | 06930            |          | J&J Commercial Roofing    |                       | 5,272.19             | 110,868.87          |
| 7/8/2025                                   | 607365           |          | Cotter Water & Sewer      |                       | 57.39                | 110,811.48          |
| 7/14/2025                                  | 06931            |          | Baxter County Treasurer   | 2,018.19              |                      | 112,829.67          |
| 7/14/2025                                  | 06932            |          | Yelcot                    |                       | 53.78                | 112,775.89          |
| 7/15/2025                                  | 06933            |          | Yelcot                    |                       | 161.36               | 112,614.53          |
| 7/17/2025                                  | 06934            |          | Arvest Bank               |                       | 1,206.32             | 111,408.21          |
| 7/18/2025                                  | 06935            |          | Municipal Emergency       |                       | 1,061.40             | 110,346.81          |
| 7/18/2025                                  | 06936            |          | Entergy                   |                       | 423.74               | 109,923.07          |
| 7/21/2025                                  | 06937            |          | Black Hills Energy        |                       | 19.32                | 109,903.75          |
| 7/28/2025                                  | 06939            |          | Payroll Account           |                       | 1,022.68             | 108,881.07          |
| 7/31/2025                                  | 607366           |          | Baxter County Fire Chiefs |                       | 50.00                | 108,831.07          |
|                                            |                  |          | First Security Bank       | 315.52                |                      | 109,146.59          |
| <b>Fire Dept. - First Sec. Bank Totals</b> |                  |          |                           | <b>\$2,333.71</b>     | <b>\$9,328.18</b>    | <b>\$109,146.59</b> |
| <b>Report Totals</b>                       |                  |          |                           | <b>\$2,333.71</b>     | <b>\$9,328.18</b>    | <b>\$109,146.59</b> |
| <b>Records included in total = 13</b>      |                  |          |                           |                       |                      |                     |

Report Options

Trans Date: 7/1/2025 to 7/31/2025  
Cash Account: Fire Dept. - First Sec. Bank  
Fund: Fire Department Fund

# General Fund

## Statement of Revenue and Expenditures

| Account Number                       |                                            | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>    |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                       |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>General Revenues</b>              |                                            |                                                  |                                                |                                       |                                                   |                                              |
| <b>Grant Income</b>                  |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4099                                 | Comm Development Park Grant                | 0.00                                             | 15,000.00                                      | 15,000.00                             |                                                   | 100.00%                                      |
|                                      | <b>Total Grant Income</b>                  | <b>\$0.00</b>                                    | <b>\$15,000.00</b>                             | <b>\$15,000.00</b>                    |                                                   |                                              |
| <b>State Aid</b>                     |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4105                                 | State Turnback                             | 2,481.28                                         | 8,807.53                                       | 12,500.00                             | (3,692.47)                                        | 70.46%                                       |
|                                      | <b>Total State Aid</b>                     | <b>\$2,481.28</b>                                | <b>\$8,807.53</b>                              | <b>\$12,500.00</b>                    | <b>(\$3,692.47)</b>                               |                                              |
| <b>Property Taxes</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4301                                 | Baxter Co. Prop. Tax - Gen. Po             | 3,112.63                                         | 36,837.97                                      | 60,884.00                             | (24,046.03)                                       | 60.51%                                       |
|                                      | <b>Total Property Taxes</b>                | <b>\$3,112.63</b>                                | <b>\$36,837.97</b>                             | <b>\$60,884.00</b>                    | <b>(\$24,046.03)</b>                              |                                              |
| <b>Franchise Fees</b>                |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4401                                 | Franchise Tax                              | 10,543.11                                        | 42,534.85                                      | 55,000.00                             | (12,465.15)                                       | 77.34%                                       |
|                                      | <b>Total Franchise Fees</b>                | <b>\$10,543.11</b>                               | <b>\$42,534.85</b>                             | <b>\$55,000.00</b>                    | <b>(\$12,465.15)</b>                              |                                              |
| <b>Sales Taxes</b>                   |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4510                                 | City Sales Tax - Ductile Iron              | 5,770.14                                         | 35,493.63                                      | 57,069.00                             | (21,575.37)                                       | 62.19%                                       |
| 4502                                 | City Sales Tax - General Porti             | 11,540.27                                        | 70,987.23                                      | 125,600.00                            | (54,612.77)                                       | 56.52%                                       |
| 4511                                 | City Sales Tax - Water Imprvmt             | 5,770.14                                         | 35,493.63                                      | 57,069.00                             | (21,575.37)                                       | 62.19%                                       |
| 4505                                 | County Sales Tax                           | 20,496.99                                        | 131,833.05                                     | 228,334.00                            | (96,500.95)                                       | 57.74%                                       |
|                                      | <b>Total Sales Taxes</b>                   | <b>\$43,577.54</b>                               | <b>\$273,807.54</b>                            | <b>\$468,072.00</b>                   | <b>(\$194,264.46)</b>                             |                                              |
| <b>Fines, Forfeitures, And Costs</b> |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4601                                 | Court Fines                                | 1,395.14                                         | 17,694.21                                      | 39,388.00                             | (21,693.79)                                       | 44.92%                                       |
| 4602                                 | Jail Fees                                  | 75.00                                            | 630.00                                         | 1,990.00                              | (1,360.00)                                        | 31.66%                                       |
| 4603                                 | Police Report                              | 0.00                                             | 20.00                                          | 120.00                                | (100.00)                                          | 16.67%                                       |
|                                      | <b>Total Fines, Forfeitures, And Costs</b> | <b>\$1,470.14</b>                                | <b>\$18,344.21</b>                             | <b>\$41,498.00</b>                    | <b>(\$23,153.79)</b>                              |                                              |
| <b>Sales of Products</b>             |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4701                                 | Counter Sales                              | 0.00                                             | 150.00                                         | 150.00                                |                                                   | 100.00%                                      |
|                                      | <b>Total Sales of Products</b>             | <b>\$0.00</b>                                    | <b>\$150.00</b>                                | <b>\$150.00</b>                       |                                                   |                                              |
| <b>Local Fees &amp; Permits</b>      |                                            |                                                  |                                                |                                       |                                                   |                                              |
| 4813                                 | Alcohol License Permit Fee                 | 0.00                                             | 175.00                                         | 950.00                                | (775.00)                                          | 18.42%                                       |
| 4801                                 | Building Permits                           | 0.00                                             | 100.00                                         |                                       | 100.00                                            | 0.00%                                        |
| 4811                                 | Occupation License                         | 425.00                                           | 650.00                                         | 1,775.00                              | (1,125.00)                                        | 36.62%                                       |
| 4805                                 | Permits                                    | 0.00                                             |                                                | 250.00                                | (250.00)                                          | 0.00%                                        |
|                                      | <b>Total Local Fees &amp; Permits</b>      | <b>\$425.00</b>                                  | <b>\$925.00</b>                                | <b>\$2,975.00</b>                     | <b>(\$2,050.00)</b>                               |                                              |

# General Fund Statement of Revenue and Expenditures

| Account Number                         |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Other Revenue</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4954                                   | Animal Licenses                | 20.00                                            | 57.00                                          | 215.00                                | (158.00)                                          | 26.51%                                       |
| 8910                                   | Carryover from Previous Years  | 0.00                                             |                                                | 82,093.22                             | (82,093.22)                                       | 0.00%                                        |
| 4959                                   | Donations - Police             | 0.00                                             | 100.00                                         |                                       | 100.00                                            | 0.00%                                        |
| 8102                                   | Interest on Checking           | 1,027.22                                         | 7,257.70                                       | 9,680.00                              | (2,422.30)                                        | 74.98%                                       |
| 4964                                   | Rebate                         | 33.11                                            | 282.19                                         | 230.00                                | 52.19                                             | 122.69%                                      |
| 4990                                   | Reimbursement                  | 0.00                                             | 8,159.65                                       |                                       | 8,159.65                                          | 0.00%                                        |
| <b>Total Other Revenue</b>             |                                | <b>\$1,080.33</b>                                | <b>\$15,856.54</b>                             | <b>\$92,218.22</b>                    | <b>(\$76,361.68)</b>                              |                                              |
| <b>General Revenues Totals</b>         |                                | <b>\$62,690.03</b>                               | <b>\$412,263.64</b>                            | <b>\$748,297.22</b>                   | <b>(\$336,033.58)</b>                             |                                              |
| <b>City</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Local Fees &amp; Permits</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4809                                   | Golf Cart Permit               | 54.00                                            | 54.00                                          |                                       | 54.00                                             | 0.00%                                        |
| <b>Total Local Fees &amp; Permits</b>  |                                | <b>\$54.00</b>                                   | <b>\$54.00</b>                                 |                                       | <b>\$54.00</b>                                    |                                              |
| <b>City Totals</b>                     |                                | <b>\$54.00</b>                                   | <b>\$54.00</b>                                 |                                       | <b>\$54.00</b>                                    |                                              |
| <b>Police Dept</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Grant Income</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4059                                   | STEP Grant Reimbursement       | 580.32                                           | 580.32                                         |                                       | 580.32                                            | 0.00%                                        |
| <b>Total Grant Income</b>              |                                | <b>\$580.32</b>                                  | <b>\$580.32</b>                                |                                       | <b>\$580.32</b>                                   |                                              |
| <b>Other Revenue</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4971                                   | FSB Police Car Loan Proceeds   | 0.00                                             | 1,943.18                                       |                                       | 1,943.18                                          | 0.00%                                        |
| <b>Total Other Revenue</b>             |                                | <b>\$0.00</b>                                    | <b>\$1,943.18</b>                              |                                       | <b>\$1,943.18</b>                                 |                                              |
| <b>Police Dept Totals</b>              |                                | <b>\$580.32</b>                                  | <b>\$2,523.50</b>                              |                                       | <b>\$2,523.50</b>                                 |                                              |
| <b>Unallocated</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Other Revenue</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4975                                   | ML Property Program Settlement | 11,846.42                                        | 11,846.42                                      |                                       | 11,846.42                                         | 0.00%                                        |
| <b>Total Other Revenue</b>             |                                | <b>\$11,846.42</b>                               | <b>\$11,846.42</b>                             |                                       | <b>\$11,846.42</b>                                |                                              |
| <b>Unallocated Totals</b>              |                                | <b>\$11,846.42</b>                               | <b>\$11,846.42</b>                             |                                       | <b>\$11,846.42</b>                                |                                              |
| <b>Revenue</b>                         |                                | <b>\$75,170.77</b>                               | <b>\$426,687.56</b>                            | <b>\$748,297.22</b>                   | <b>(\$321,609.66)</b>                             |                                              |
| <b>Gross Profit</b>                    |                                | <b>\$75,170.77</b>                               | <b>\$426,687.56</b>                            | <b>\$748,297.22</b>                   |                                                   |                                              |
| <b>Expenses</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>City</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Labor Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6001                                   | Contract Labor                 | 0.00                                             |                                                | 2,500.00                              | (2,500.00)                                        | 0.00%                                        |
| <b>Total Labor Expense</b>             |                                | <b>\$0.00</b>                                    |                                                | <b>\$2,500.00</b>                     | <b>(\$2,500.00)</b>                               |                                              |
| <b>Salaries &amp; Benefits Expense</b> |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                   | APERS Expense                  | 1,566.10                                         | 12,860.53                                      | 23,997.77                             | (11,137.24)                                       | 53.59%                                       |

## General Fund Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| 6310                                         | Insurance - Employer           | 643.98                                           | 6,781.09                                       | 12,687.66                             | (5,906.57)                                        | 53.45%                                       |
| 6305                                         | Medicare                       | 151.15                                           | 1,213.68                                       | 2,322.28                              | (1,108.60)                                        | 52.26%                                       |
| 6301                                         | Salaries                       | 10,463.50                                        | 84,848.87                                      | 160,157.12                            | (75,308.25)                                       | 52.98%                                       |
| 6306                                         | Social Security                | 646.15                                           | 5,188.64                                       | 9,929.74                              | (4,741.10)                                        | 52.25%                                       |
| 6313                                         | Unemployment Insurance         | 0.00                                             | 32.89                                          | 88.44                                 | (55.55)                                           | 37.19%                                       |
| 6314                                         | Workers Compensation           | 0.00                                             |                                                | 682.00                                | (682.00)                                          | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$13,470.88</b>                               | <b>\$110,925.70</b>                            | <b>\$209,865.01</b>                   | <b>(\$98,939.31)</b>                              |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6410                                         | Equipment Purchases            | 0.00                                             |                                                | 5,000.00                              | (5,000.00)                                        | 0.00%                                        |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    |                                                | <b>\$5,000.00</b>                     | <b>(\$5,000.00)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 339.11                                           | 11,345.73                                      | 13,950.00                             | (2,604.27)                                        | 81.33%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$339.11</b>                                  | <b>\$11,345.73</b>                             | <b>\$13,950.00</b>                    | <b>(\$2,604.27)</b>                               |                                              |
| <b>Fuel Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)       | 0.00                                             |                                                | 250.00                                | (250.00)                                          | 0.00%                                        |
| 6502                                         | Fuel & Oil (Taxable)           | 0.00                                             | 148.60                                         | 1,000.00                              | (851.40)                                          | 14.86%                                       |
| <b>Total Fuel Expense</b>                    |                                | <b>\$0.00</b>                                    | <b>\$148.60</b>                                | <b>\$1,250.00</b>                     | <b>(\$1,101.40)</b>                               |                                              |
| <b>Insurance Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                         | Insurance - Property           | 0.00                                             |                                                | 7,604.00                              | (7,604.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>               |                                | <b>\$0.00</b>                                    |                                                | <b>\$7,604.00</b>                     | <b>(\$7,604.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6823                                         | Christmas in Cotter            | 0.00                                             |                                                | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| 6810                                         | Repair & Maint - Buildings     | 0.00                                             | 467.98                                         | 13,824.92                             | (13,356.94)                                       | 3.39%                                        |
| 6814                                         | Repair & Maintnace, Equipment  | 160.64                                           | 700.16                                         | 5,500.00                              | (4,799.84)                                        | 12.73%                                       |
| <b>Total Repair / Maintenance Expense</b>    |                                | <b>\$160.64</b>                                  | <b>\$1,168.14</b>                              | <b>\$22,324.92</b>                    | <b>(\$21,156.78)</b>                              |                                              |
| <b>Supplies Expense</b>                      |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6851                                         | Bridge Lights                  | 0.00                                             | 281.07                                         | 4,269.14                              | (3,988.07)                                        | 6.58%                                        |
| 6857                                         | Janitorial Expense             | 0.00                                             | 1,473.30                                       | 1,600.00                              | (126.70)                                          | 92.08%                                       |
| 6860                                         | Office Supplies                | 266.37                                           | 3,327.19                                       | 5,000.00                              | (1,672.81)                                        | 66.54%                                       |
| 6866                                         | Supplies - Gen. (Cleaning, Par | 803.82                                           | 3,764.06                                       | 6,000.00                              | (2,235.94)                                        | 62.73%                                       |
| 6873                                         | Uniforms/Mats                  | 0.00                                             |                                                | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Supplies Expense</b>                |                                | <b>\$1,070.19</b>                                | <b>\$8,845.62</b>                              | <b>\$17,369.14</b>                    | <b>(\$8,523.52)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                         | Meeting/Training Expense       | 78.67                                            | 711.59                                         | 1,000.00                              | (288.41)                                          | 71.16%                                       |
| 6903                                         | Travel/Mileage Expense         | 170.10                                           | 951.16                                         | 1,000.00                              | (48.84)                                           | 95.12%                                       |
| <b>Total Travel &amp; Meeting Expense</b>    |                                | <b>\$248.77</b>                                  | <b>\$1,662.75</b>                              | <b>\$2,000.00</b>                     | <b>(\$337.25)</b>                                 |                                              |

## Statement of Revenue and Expenditures

| Account Number                                    |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|---------------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Postage Expense</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                              | Postage                        | 624.00                                           | 762.00                                         | 2,000.00                              | (1,238.00)                                        | 38.10%                                       |
| <b>Total Postage Expense</b>                      |                                | <b>\$624.00</b>                                  | <b>\$762.00</b>                                | <b>\$2,000.00</b>                     | <b>(\$1,238.00)</b>                               |                                              |
| <b>Utilities Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                              | Telephone/Fax/Internet Expense | 447.16                                           | 2,853.31                                       | 4,800.00                              | (1,946.69)                                        | 59.44%                                       |
| 7005                                              | Utilities                      | 904.24                                           | 7,024.57                                       | 11,332.00                             | (4,307.43)                                        | 61.99%                                       |
| <b>Total Utilities Expense</b>                    |                                | <b>\$1,351.40</b>                                | <b>\$9,877.88</b>                              | <b>\$16,132.00</b>                    | <b>(\$6,254.12)</b>                               |                                              |
| <b>Professional Services Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7102                                              | Audit Expenses                 | 0.00                                             | 7,000.00                                       |                                       | 7,000.00                                          | 0.00%                                        |
| 7107                                              | Legal Expense                  | 444.00                                           | 4,488.00                                       | 12,000.00                             | (7,512.00)                                        | 37.40%                                       |
| 7110                                              | Maintenance Fees               | 276.60                                           | 2,917.72                                       | 6,206.00                              | (3,288.28)                                        | 47.01%                                       |
| <b>Total Professional Services Expense</b>        |                                | <b>\$720.60</b>                                  | <b>\$14,405.72</b>                             | <b>\$18,206.00</b>                    | <b>(\$3,800.28)</b>                               |                                              |
| <b>Rent / Lease Expense</b>                       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7151                                              | City Sign Expense              | 150.00                                           | 450.00                                         | 900.00                                | (450.00)                                          | 50.00%                                       |
| 7152                                              | Lease Expense                  | 0.00                                             | 100.00                                         |                                       | 100.00                                            | 0.00%                                        |
| 7153                                              | Park Sign Expense              | 0.00                                             |                                                | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Rent / Lease Expense</b>                 |                                | <b>\$150.00</b>                                  | <b>\$550.00</b>                                | <b>\$1,400.00</b>                     | <b>(\$850.00)</b>                                 |                                              |
| <b>Grant and Special Projects Expense</b>         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8037                                              | AR Rec Trail Project (RTP)     | 0.00                                             | 2,237.83                                       |                                       | 2,237.83                                          | 0.00%                                        |
| 8043                                              | AR Rural Co Gr Prog SdWk Light | 0.00                                             | 38,720.79                                      | 43,500.00                             | (4,779.21)                                        | 89.01%                                       |
| 8005                                              | City Hall Garden/Landscape     | 70.00                                            | 70.00                                          | 500.00                                | (430.00)                                          | 14.00%                                       |
| 8025                                              | Parkside Improvements          | 0.00                                             |                                                | 1,000.00                              | (1,000.00)                                        | 0.00%                                        |
| 7284                                              | Spring Park Improvements       | 0.00                                             | 3,603.95                                       | 4,305.75                              | (701.80)                                          | 83.70%                                       |
| 8028                                              | Tree Advisory Board Projects   | 0.00                                             |                                                | 500.00                                | (500.00)                                          | 0.00%                                        |
| <b>Total Grant and Special Projects Expense</b>   |                                | <b>\$70.00</b>                                   | <b>\$44,632.57</b>                             | <b>\$49,805.75</b>                    | <b>(\$5,173.18)</b>                               |                                              |
| <b>General &amp; Administrative Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7302                                              | Advertising                    | 34.00                                            | 335.26                                         | 250.00                                | 85.26                                             | 134.10%                                      |
| 7303                                              | Animal Control                 | 0.00                                             | 1,000.00                                       | 1,000.00                              |                                                   | 100.00%                                      |
| 7305                                              | Economic Devel. Donation       | 0.00                                             | 100.00                                         | 100.00                                |                                                   | 100.00%                                      |
| 7306                                              | Election Costs                 | 0.00                                             |                                                | 730.73                                | (730.73)                                          | 0.00%                                        |
| 7309                                              | Municipal Code Books           | 0.00                                             |                                                | 300.00                                | (300.00)                                          | 0.00%                                        |
| 7310                                              | North Arkansas Youth Center    | 450.00                                           | 3,150.00                                       | 6,000.00                              | (2,850.00)                                        | 52.50%                                       |
| 7314                                              | State Bond                     | 0.00                                             | 500.00                                         | 500.00                                |                                                   | 100.00%                                      |
| <b>Total General &amp; Administrative Expense</b> |                                | <b>\$484.00</b>                                  | <b>\$5,085.26</b>                              | <b>\$8,880.73</b>                     | <b>(\$3,795.47)</b>                               |                                              |

## General Fund Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Indirect Expenses</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7803                                         | Bank Service Charge            | 50.00                                            | 350.00                                         | 600.00                                | (250.00)                                          | 58.33%                                       |
| <b>Total Indirect Expenses</b>               |                                | <b>\$50.00</b>                                   | <b>\$350.00</b>                                | <b>\$600.00</b>                       | <b>(\$250.00)</b>                                 |                                              |
| <b>City Totals</b>                           |                                | <b>\$18,739.59</b>                               | <b>\$209,759.97</b>                            | <b>\$378,887.55</b>                   | <b>(\$169,127.58)</b>                             |                                              |
| <b>Park Dept</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                  | 225.28                                           | 852.51                                         |                                       | 852.51                                            | 0.00%                                        |
| 6310                                         | Insurance - Employer           | 119.07                                           | 636.03                                         |                                       | 636.03                                            | 0.00%                                        |
| 6305                                         | Medicare                       | 22.08                                            | 88.77                                          |                                       | 88.77                                             | 0.00%                                        |
| 6301                                         | Salaries                       | 1,596.58                                         | 6,581.84                                       |                                       | 6,581.84                                          | 0.00%                                        |
| 6306                                         | Social Security                | 94.48                                            | 379.69                                         |                                       | 379.69                                            | 0.00%                                        |
| 6313                                         | Unemployment Insurance         | 0.25                                             | 2.66                                           |                                       | 2.66                                              | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$2,057.74</b>                                | <b>\$8,541.50</b>                              |                                       | <b>\$8,541.50</b>                                 |                                              |
| <b>Park Dept Totals</b>                      |                                | <b>\$2,057.74</b>                                | <b>\$8,541.50</b>                              |                                       | <b>\$8,541.50</b>                                 |                                              |
| <b>Police Dept</b>                           |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Law Enforcement Expense</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6106                                         | Operational Supplies           | 1,128.86                                         | 1,542.96                                       | 750.00                                | 792.96                                            | 205.73%                                      |
| <b>Total Law Enforcement Expense</b>         |                                | <b>\$1,128.86</b>                                | <b>\$1,542.96</b>                              | <b>\$750.00</b>                       | <b>\$792.96</b>                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                  | 0.00                                             | 12.28                                          |                                       | 12.28                                             | 0.00%                                        |
| 6310                                         | Insurance - Employer           | 953.10                                           | 8,477.24                                       | 15,248.88                             | (6,771.64)                                        | 55.59%                                       |
| 6308                                         | LOPFI Expense                  | 0.00                                             | 11,048.99                                      | 26,398.70                             | (15,349.71)                                       | 41.85%                                       |
| 6305                                         | Medicare                       | 176.89                                           | 1,229.30                                       | 2,366.45                              | (1,137.15)                                        | 51.95%                                       |
| 6301                                         | Salaries                       | 11,801.85                                        | 85,680.15                                      | 163,203.24                            | (77,523.09)                                       | 52.50%                                       |
| 6319                                         | Salaries - Police STEP Grant   | 807.30                                           | 2,356.72                                       |                                       | 2,356.72                                          | 0.00%                                        |
| 6306                                         | Social Security                | 756.31                                           | 5,256.13                                       | 10,118.60                             | (4,862.47)                                        | 51.95%                                       |
| 6313                                         | Unemployment Insurance         | 0.21                                             | 62.91                                          | 90.00                                 | (27.09)                                           | 69.90%                                       |
| 6314                                         | Workers Compensation           | 0.00                                             |                                                | 1,245.00                              | (1,245.00)                                        | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$14,495.66</b>                               | <b>\$114,123.72</b>                            | <b>\$218,670.87</b>                   | <b>(\$104,547.15)</b>                             |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6409                                         | Equipment Purchase             | 0.00                                             | 259.10                                         | 2,000.00                              | (1,740.90)                                        | 12.96%                                       |
| 6422                                         | Police Unit - Newer            | 0.00                                             | 3,865.86                                       | 7,855.80                              | (3,989.94)                                        | 49.21%                                       |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$4,124.96</b>                              | <b>\$9,855.80</b>                     | <b>(\$5,730.84)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 0.00                                             | 75.00                                          | 6,757.00                              | (6,682.00)                                        | 1.11%                                        |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$75.00</b>                                 | <b>\$6,757.00</b>                     | <b>(\$6,682.00)</b>                               |                                              |

# Statement of Revenue and Expenditures

| Account Number                             |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Fuel Expense</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                       | Fuel & Oil (Non-taxable)       | 0.00                                             |                                                | 400.00                                | (400.00)                                          | 0.00%                                        |
| 6502                                       | Fuel & Oil (Taxable)           | 46.00                                            | 6,096.94                                       | 9,000.00                              | (2,903.06)                                        | 67.74%                                       |
| <b>Total Fuel Expense</b>                  |                                | <b>\$46.00</b>                                   | <b>\$6,096.94</b>                              | <b>\$9,400.00</b>                     | <b>(\$3,303.06)</b>                               |                                              |
| <b>Insurance Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6552                                       | Insurance - Vehicle            | 0.00                                             | 192.73                                         | 1,835.00                              | (1,642.27)                                        | 10.50%                                       |
| <b>Total Insurance Expense</b>             |                                | <b>\$0.00</b>                                    | <b>\$192.73</b>                                | <b>\$1,835.00</b>                     | <b>(\$1,642.27)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6812                                       | Repair & Maint - Vehicles      | 432.92                                           | 6,521.03                                       | 4,450.00                              | 2,071.03                                          | 146.54%                                      |
| 6814                                       | Repair & Maintnace, Equipment  | 0.00                                             | 700.96                                         | 1,500.00                              | (799.04)                                          | 46.73%                                       |
| <b>Total Repair / Maintenance Expense</b>  |                                | <b>\$432.92</b>                                  | <b>\$7,221.99</b>                              | <b>\$5,950.00</b>                     | <b>\$1,271.99</b>                                 |                                              |
| <b>Supplies Expense</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6856                                       | Clothing Allowance             | 218.49                                           | 1,278.29                                       | 4,020.00                              | (2,741.71)                                        | 31.80%                                       |
| 6860                                       | Office Supplies                | 0.00                                             | 228.52                                         | 960.00                                | (731.48)                                          | 23.80%                                       |
| <b>Total Supplies Expense</b>              |                                | <b>\$218.49</b>                                  | <b>\$1,506.81</b>                              | <b>\$4,980.00</b>                     | <b>(\$3,473.19)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6902                                       | Meeting/Training Expense       | 0.00                                             | 77.85                                          | 1,500.00                              | (1,422.15)                                        | 5.19%                                        |
| 6903                                       | Travel/Mileage Expense         | 0.00                                             |                                                | 400.00                                | (400.00)                                          | 0.00%                                        |
| <b>Total Travel &amp; Meeting Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$77.85</b>                                 | <b>\$1,900.00</b>                     | <b>(\$1,822.15)</b>                               |                                              |
| <b>Postage Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                        | 0.00                                             | 7.79                                           | 75.00                                 | (67.21)                                           | 10.39%                                       |
| <b>Total Postage Expense</b>               |                                | <b>\$0.00</b>                                    | <b>\$7.79</b>                                  | <b>\$75.00</b>                        | <b>(\$67.21)</b>                                  |                                              |
| <b>Utilities Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense | 307.78                                           | 2,436.05                                       | 3,600.00                              | (1,163.95)                                        | 67.67%                                       |
| <b>Total Utilities Expense</b>             |                                | <b>\$307.78</b>                                  | <b>\$2,436.05</b>                              | <b>\$3,600.00</b>                     | <b>(\$1,163.95)</b>                               |                                              |
| <b>Professional Services Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7110                                       | Maintenance Fees               | 91.51                                            | 342.08                                         | 600.00                                | (257.92)                                          | 57.01%                                       |
| 7111                                       | Prevention & Safety            | 0.00                                             |                                                | 450.00                                | (450.00)                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b> |                                | <b>\$91.51</b>                                   | <b>\$342.08</b>                                | <b>\$1,050.00</b>                     | <b>(\$707.92)</b>                                 |                                              |
| <b>Rent / Lease Expense</b>                |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7152                                       | Lease Expense                  | 0.00                                             | 300.00                                         | 1,398.00                              | (1,098.00)                                        | 21.46%                                       |
| <b>Total Rent / Lease Expense</b>          |                                | <b>\$0.00</b>                                    | <b>\$300.00</b>                                | <b>\$1,398.00</b>                     | <b>(\$1,098.00)</b>                               |                                              |
| <b>Police Dept Totals</b>                  |                                | <b>\$16,721.22</b>                               | <b>\$138,048.88</b>                            | <b>\$266,221.67</b>                   | <b>(\$128,172.79)</b>                             |                                              |

# General Fund Statement of Revenue and Expenditures

| Account Number                        |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|---------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Unallocated</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Law Enforcement Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6103                                  | Court Fees Dist.               | 0.00                                             | 945.00                                         |                                       | 945.00                                            | 0.00%                                        |
| <b>Total Law Enforcement Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$945.00</b>                                |                                       | <b>\$945.00</b>                                   |                                              |
| <b>Unallocated Totals</b>             |                                | <b>\$0.00</b>                                    | <b>\$945.00</b>                                |                                       | <b>\$945.00</b>                                   |                                              |
| <b>Expenses</b>                       |                                | <b>\$37,518.55</b>                               | <b>\$357,295.35</b>                            | <b>\$645,109.22</b>                   | <b>(\$287,813.87)</b>                             |                                              |
| <b>Revenue Less Expenditures</b>      |                                | <b>\$37,652.22</b>                               | <b>\$69,392.21</b>                             | <b>\$103,188.00</b>                   |                                                   |                                              |
| <b>Other Revenue</b>                  |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>General Revenues</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Gross Rents</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8202                                  | Park Revenue                   | 700.00                                           | 1,275.00                                       | 1,200.00                              | 75.00                                             | 106.25%                                      |
| <b>Total Gross Rents</b>              |                                | <b>\$700.00</b>                                  | <b>\$1,275.00</b>                              | <b>\$1,200.00</b>                     | <b>\$75.00</b>                                    |                                              |
| <b>General Revenues Totals</b>        |                                | <b>\$700.00</b>                                  | <b>\$1,275.00</b>                              | <b>\$1,200.00</b>                     | <b>\$75.00</b>                                    |                                              |
| <b>Transfers between Funds</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfer Revenue</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8311                                  | Transfer from General Savings  | 0.00                                             |                                                | 15,000.00                             | (15,000.00)                                       | 0.00%                                        |
| 8313                                  | Transfer from Payroll Fund     | 266.52                                           | 404.42                                         | 250.00                                | 154.42                                            | 161.77%                                      |
| <b>Total Transfer Revenue</b>         |                                | <b>\$266.52</b>                                  | <b>\$404.42</b>                                | <b>\$15,250.00</b>                    | <b>(\$14,845.58)</b>                              |                                              |
| <b>Transfers between Funds Totals</b> |                                | <b>\$266.52</b>                                  | <b>\$404.42</b>                                | <b>\$15,250.00</b>                    | <b>(\$14,845.58)</b>                              |                                              |
| <b>Other Revenue</b>                  |                                | <b>\$966.52</b>                                  | <b>\$1,679.42</b>                              | <b>\$16,450.00</b>                    | <b>(\$14,770.58)</b>                              |                                              |
| <b>Other Expenses</b>                 |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfers between Funds</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfer Expense</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 9129                                  | Trans to Ductile Iron Cap Rsv  | 5,770.14                                         | 40,012.48                                      | 57,069.00                             | (17,056.52)                                       | 70.11%                                       |
| 9105                                  | Transfer to Court Automation F | 0.00                                             | 5,500.00                                       | 5,500.00                              |                                                   | 100.00%                                      |
| 9116                                  | Transfer to Water Improvement  | 5,770.14                                         | 40,012.48                                      | 57,069.00                             | (17,056.52)                                       | 70.11%                                       |
| 9119                                  | Transfer to Waterworks Revenue | 0.00                                             | 100.00                                         |                                       | 100.00                                            | 0.00%                                        |
| <b>Total Transfer Expense</b>         |                                | <b>\$11,540.28</b>                               | <b>\$85,624.96</b>                             | <b>\$119,638.00</b>                   | <b>(\$34,013.04)</b>                              |                                              |
| <b>Transfers between Funds Totals</b> |                                | <b>\$11,540.28</b>                               | <b>\$85,624.96</b>                             | <b>\$119,638.00</b>                   | <b>(\$34,013.04)</b>                              |                                              |
| <b>Other Expenses</b>                 |                                | <b>\$11,540.28</b>                               | <b>\$85,624.96</b>                             | <b>\$119,638.00</b>                   | <b>(\$34,013.04)</b>                              |                                              |
| <b>Net Change in Fund Balance</b>     |                                | <b>\$27,078.46</b>                               | <b>(\$14,553.33)</b>                           |                                       |                                                   |                                              |
| <b>Fund Balances</b>                  |                                |                                                  |                                                |                                       |                                                   |                                              |
| Beginning Fund Balance                |                                | 357,030.78                                       | 398,662.57                                     |                                       |                                                   | 0.00%                                        |
| Net Change in Fund Balance            |                                | 27,078.46                                        | (14,553.33)                                    |                                       |                                                   | 0.00%                                        |
| Ending Fund Balance                   |                                | 384,109.24                                       | 384,109.24                                     |                                       |                                                   | 0.00%                                        |

General Fund  
Balance Sheet  
7/31/2025

|                                     | Book Value<br>Jul 2025<br>Actual | Book Value<br>Jul 2024<br>Actual | Book Value<br>Jul 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| General Fund - First Sec. Bank      | 384,050.25                       | 381,127.95                       | 301,791.32                       |
| <b>Total Current Assets</b>         | <b>\$384,050.25</b>              | <b>\$381,127.95</b>              | <b>\$301,791.32</b>              |
| <b>Total Assets</b>                 | <b>\$384,050.25</b>              | <b>\$381,127.95</b>              | <b>\$301,791.32</b>              |
| <b>Liabilities</b>                  |                                  |                                  |                                  |
| <b>Current Liabilities</b>          |                                  |                                  |                                  |
| APERS                               | (58.99)                          | (58.99)                          | (42.86)                          |
| <b>Total Current Liabilities</b>    | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 | <b>(\$42.86)</b>                 |
| <b>Total Liabilities</b>            | <b>(\$58.99)</b>                 | <b>(\$58.99)</b>                 | <b>(\$42.86)</b>                 |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 384,109.24                       | 381,186.94                       | 301,834.18                       |
| <b>Total Fund Balance</b>           | <b>\$384,109.24</b>              | <b>\$381,186.94</b>              | <b>\$301,834.18</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$384,050.25</b>              | <b>\$381,127.95</b>              | <b>\$301,791.32</b>              |

**Cotter Police Dept**  
Revenue/Expense Stmt  
July 2025

| g/l acct #             |                                   | July 2025 Actuals | Y-T-D Actuals 2025 | 2025 Variance | E-O-Y Projection | 2025 Authorized Budget & Amendments |           |
|------------------------|-----------------------------------|-------------------|--------------------|---------------|------------------|-------------------------------------|-----------|
| <u>Income</u>          |                                   |                   |                    |               |                  |                                     |           |
|                        |                                   |                   |                    |               |                  |                                     |           |
|                        | Court Fines                       | 4601              | 1,395.14           | 17,694.21     | 21,693.79        | 39,388.00                           | 39,388.00 |
|                        | Donations - Police Dept           | 4959              | -                  | 100.00        | (100.00)         | 100.00                              | -         |
|                        | Jail Fees                         | 4602              | 75.00              | 630.00        | 1,360.00         | 1,990.00                            | 1,990.00  |
|                        | JAG Program LLEBG #24-194-19L     |                   |                    | -             | -                | -                                   | -         |
|                        | JAG Program LLEBG #24-694-20L     |                   |                    | -             | -                | -                                   | -         |
|                        | Police Equip GR #24PSEG021        | 4098              |                    | -             | -                | -                                   | -         |
|                        | Municipal Vehicle Program         |                   |                    | -             | -                | -                                   | -         |
|                        | Police Report                     | 4603              | -                  | 20.00         | 100.00           | 120.00                              | 120.00    |
|                        | Restitution                       |                   |                    | -             | -                | -                                   | -         |
|                        | FSB Police Car Loan Proceeds      | 4971              | -                  | 1,943.18      | (1,943.18)       | 1,943.18                            | -         |
|                        | STEP Grant Reimbursement          | 4059              | 580.32             | 580.32        | (580.32)         | 580.32                              | -         |
|                        | General Savings-Matching Funds    |                   |                    | -             | -                | -                                   | -         |
|                        | Total Minor Accounts              |                   | 2,050.46           | 20,967.71     | 20,530.29        | 44,121.50                           | 41,498.00 |
| <u>Police Expenses</u> |                                   |                   |                    |               |                  |                                     |           |
|                        |                                   |                   |                    |               |                  |                                     |           |
|                        | Advertising                       | 7302              |                    | -             | -                | -                                   | -         |
|                        | Clothing Allowance                | 6856              | 218.49             | 1,278.29      | 2,741.71         | 4,020.00                            | 4,020.00  |
|                        | Court Fee Dist.                   | 6103              | -                  | 945.00        | (945.00)         | 945.00                              | -         |
|                        | Dues, Subscriptions, & Membership | 6451              | -                  | 75.00         | 6,682.00         | 6,757.00                            | 6,757.00  |
|                        | Equipment - Purchases             | 6409              | -                  | 259.10        | 1,740.90         | 2,000.00                            | 2,000.00  |
|                        | Fuel Oil (Taxable)                | 6502              | 46.00              | 6,096.94      | 2,903.06         | 9,000.00                            | 9,000.00  |
|                        | Fuel Oil ( Non-taxable)           | 6501              | -                  | -             | 400.00           | 400.00                              | 400.00    |
|                        | Insurance - Vehicle               | 6552              | -                  | 192.73        | 1,642.27         | 1,835.00                            | 1,835.00  |
|                        | Jail Fees Expense                 |                   |                    | -             | -                | -                                   | -         |
|                        | Lease Expense                     | 7152              | -                  | 300.00        | 1,098.00         | 1,398.00                            | 1,398.00  |
|                        | License Fees                      |                   |                    | -             | -                | -                                   | -         |
|                        | Meeting/Training School           |                   |                    |               |                  |                                     | -         |
|                        | Meeting/Training Expense          | 6902              | -                  | 77.85         | 1,422.15         | 1,500.00                            | 1,500.00  |
|                        | Office Supplies                   | 6860              | -                  | 228.52        | 731.48           | 960.00                              | 960.00    |
|                        | Operational Supplies              | 6106              | 1,128.86           | 1,542.96      | (792.96)         | 1,542.96                            | 750.00    |
|                        | Postage/Shipping                  | 6951              | -                  | 7.79          | 67.21            | 75.00                               | 75.00     |
|                        | Prevention & Safety               | 7111              | -                  | -             | 450.00           | 450.00                              | 450.00    |
|                        | Maintenance Fees                  | 7110              | 91.51              | 342.08        | 257.92           | 600.00                              | 600.00    |
|                        | Supplies-Gen (Cleaning, Park      | 6866              |                    | -             | -                | -                                   | -         |
|                        | Repair & Maintenance - Equipment  | 6814              | -                  | 700.96        | 799.04           | 1,500.00                            | 1,500.00  |
|                        | Repair & Maintenance - Vehicles   | 6812              | 432.92             | 6,521.03      | (2,071.03)       | 6,521.03                            | 4,450.00  |

**Cotter Police Dept**  
Revenue/Expense Stmt  
July 2025

| g/l acct #                             |      | July 2025<br>Actuals | Y-T-D Actuals<br>2025 | 2025 Variance       | E-O-Y<br>Projection | 2025<br>Authorized<br>Budget &<br>Amendments |
|----------------------------------------|------|----------------------|-----------------------|---------------------|---------------------|----------------------------------------------|
| Telephone/Fax/Internet                 | 7001 | 307.78               | 2,436.05              | 1,163.95            | 3,600.00            | 3,600.00                                     |
| Travel/Mileage Expense                 | 6903 | -                    | -                     | 400.00              | 400.00              | 400.00                                       |
| Salaries/Benefits                      | -    | 14,495.66            | 114,123.72            | 104,547.15          | 218,670.87          | 218,670.87                                   |
| Apers                                  | 6307 | -                    | 12.28                 | (12.28)             | 12.28               | -                                            |
| Insurance                              | 6310 | 953.10               | 8,477.24              | 6,771.64            | 15,248.88           | 15,248.88                                    |
| LOPFI Expense                          | 6308 | -                    | 11,048.99             | 15,349.71           | 26,398.70           | 26,398.70                                    |
| Medicare                               | 6305 | 176.89               | 1,229.30              | 1,137.15            | 2,366.45            | 2,366.45                                     |
| Salaries + Merit                       | 6301 | 11,801.85            | 85,680.15             | 77,523.09           | 163,203.24          | 163,203.24                                   |
| Salaries - Police STEP Grant           | 6319 | 807.30               | 2,356.72              | (2,356.72)          | 2,356.72            | -                                            |
| Social Security                        | 6306 | 756.31               | 5,256.13              | 4,862.47            | 10,118.60           | 10,118.60                                    |
| Unemployment                           | 6313 | 0.21                 | 62.91                 | 27.09               | 90.00               | 90.00                                        |
| Workers Compensation                   | 6314 | -                    | -                     | 1,245.00            | 1,245.00            | 1,245.00                                     |
| <b>Police Expenses:</b>                |      | <b>16,721.22</b>     | <b>135,128.02</b>     | <b>123,237.85</b>   | <b>262,174.86</b>   | <b>258,365.87</b>                            |
| <b>Police - Project Budget</b>         |      |                      |                       |                     |                     |                                              |
| FY23-24 LLEBG Grant #24-194-19L        | 8042 | -                    | -                     | -                   | -                   | -                                            |
| FY23-24 LLEBG Grant #24-694-20L        |      |                      |                       |                     | -                   | -                                            |
| Police Unit - Newer                    | 6422 | -                    | 3,865.86              | 3,989.94            | 7,855.80            | 7,855.80                                     |
| USDA Grant Proj - Police Unit          |      |                      | -                     | -                   | -                   | -                                            |
| Matching Funds - Grant Only            |      |                      | -                     | -                   | -                   | -                                            |
| <b>Total Project Expenses:</b>         |      | <b>-</b>             | <b>3,865.86</b>       | <b>3,989.94</b>     | <b>7,855.80</b>     | <b>7,855.80</b>                              |
| <b>Total Police Expenses:</b>          |      | <b>16,721.22</b>     | <b>138,993.88</b>     | <b>127,227.79</b>   | <b>270,030.66</b>   | <b>266,221.67</b>                            |
| <b>Net Profit/Loss After Transfers</b> |      | <b>(14,670.76)</b>   | <b>(118,026.17)</b>   | <b>(106,697.50)</b> | <b>(225,909.16)</b> | <b>(224,723.67)</b>                          |

Statement Date 07/31/2025

Accounts General Fund - First Sec. Bank

Companies Waterline Replacement Fund; General Fund

Statement Balance: \$384,774.35

- Outstanding Checks:

\$999.10

Cleared Checks: 39 \$50,739.97

+ Outstanding Deposits:

\$275.00

Cleared Deposits: 42 \$75,862.29

Reconciled Balance Per Statement:

\$384,050.25

Book Balance:

\$384,050.25

Difference

\$0.00

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

Cleared Checks

|       |           |                                       |          |
|-------|-----------|---------------------------------------|----------|
| 09931 | 6/18/2025 | Black Hills Energy                    | 19.70    |
| 09932 | 6/18/2025 | Entergy                               | 153.27   |
| 09933 | 6/18/2025 | Entergy                               | 642.60   |
| 09938 | 6/27/2025 | Mac Caradine                          | 159.60   |
| 09939 | 6/27/2025 | Sanders, Morgan, Clarke & Floyd, PLLC | 150.00   |
| 09940 | 6/27/2025 | Mountain Home Auto Glass              | 769.13   |
| 09942 | 6/30/2025 | First Security Bank                   | 644.31   |
| 09943 | 7/3/2025  | Payroll Account                       | 7,130.94 |
| 09944 | 7/8/2025  | Payroll Account                       | 452.13   |
| 09945 | 7/8/2025  | Cotter Water & Sewer                  | 43.48    |
| 09946 | 7/8/2025  | North Arkansas Youth Center           | 450.00   |
| 09947 | 7/8/2025  | Department of Finance & Adm.          | 274.00   |
| 09948 | 7/10/2025 | Postmaster                            | 584.00   |
| 09949 | 7/14/2025 | Lowes Business Acct/SYNCB             | 59.89    |
| 09950 | 7/14/2025 | Payroll Account                       | 6,912.85 |
| 09951 | 7/14/2025 | Yelcot                                | 322.66   |
| 09952 | 7/14/2025 | Yelcot                                | 85.00    |
| 09953 | 7/14/2025 | Yelcot                                | 467.69   |
| 09954 | 7/14/2025 | Verizon                               | 202.25   |
| 09955 | 7/15/2025 | Arvest Bank                           | 1,994.91 |
| 09956 | 7/15/2025 | Postmaster                            | 40.00    |
| 09957 | 7/17/2025 | Clark Office Products                 | 465.41   |
| 09958 | 7/17/2025 | Baker, Kevin                          | 138.50   |
| 09959 | 7/17/2025 | Heartland Group                       | 34.00    |
| 09960 | 7/17/2025 | Ozark Poster                          | 150.00   |
| 09961 | 7/17/2025 | Baxter County & Circuit Clerks        | 20.00    |
| 09962 | 7/17/2025 | Arkansas Crime Information Center     | 38.57    |
| 09963 | 7/18/2025 | Entergy                               | 645.50   |
| 09964 | 7/18/2025 | Entergy                               | 194.92   |
| 09965 | 7/18/2025 | Black Hills Energy                    | 20.34    |
| 09966 | 7/21/2025 | Payroll Account                       | 7,547.46 |
| 09967 | 7/24/2025 | Moranz Lawn & Garden Equipment INC    | 136.40   |
| 09968 | 7/24/2025 | Clark Office Products                 | 4.38     |
| 09969 | 7/24/2025 | Ductile Iron Capital Reserve Fund     | 5,770.14 |
| 09970 | 7/24/2025 | Water Improvement Fund                | 5,770.14 |
| 09972 | 7/28/2025 | Payroll Account                       | 7,980.90 |
| 09973 | 7/29/2025 | Emily Kaitz Gardening Services        | 70.00    |
| 09974 | 7/30/2025 | Mac Caradine                          | 144.90   |

| Ref #                   | Date      | Name                           | Amount           |
|-------------------------|-----------|--------------------------------|------------------|
| <b>Cleared Checks</b>   |           |                                |                  |
| OL-071125               | 7/11/2025 | First Security Bank            | 50.00            |
|                         |           | <b>Cleared Checks Totals</b>   | <b>50,739.97</b> |
| <b>Cleared Deposits</b> |           |                                |                  |
| 450938                  | 7/1/2025  | Occupational Lic               | 25.00            |
| 450940                  | 7/1/2025  | CSC Holdings LLC               | 238.03           |
| 450941                  | 7/2/2025  | City Court Fund                | 1,483.16         |
| 450942                  | 7/2/2025  | Permits                        | 6.00             |
| 450943                  | 7/8/2025  | Pavilion                       | 50.00            |
| 450944                  | 7/8/2025  | Pavilion                       | 50.00            |
| 450945                  | 7/8/2025  | Pavilion                       | 50.00            |
| 450946                  | 7/8/2025  | Pavilion                       | 50.00            |
| 450947                  | 7/8/2025  | Pavilion                       | 50.00            |
| 450948                  | 7/8/2025  | Entergy                        | 9,889.59         |
| 450949                  | 7/2/2025  | State of Arkansas              | 928.85           |
| 450950                  | 7/8/2025  | Baxter County Treasurer        | 3,112.63         |
| 450951                  | 7/10/2025 | State of Arkansas              | 1,552.43         |
| 450952                  | 7/15/2025 | BH Energy Arkansas Inc.        | 415.49           |
| 450953                  | 7/16/2025 | Payroll Account                | 266.52           |
| 450954                  | 7/16/2025 | Arvest Bank                    | 33.11            |
| 450955                  | 7/21/2025 | State of Arkansas              | 580.32           |
| 450956                  | 7/21/2025 | Animal License                 | 5.00             |
| 450957                  | 7/21/2025 | Animal License                 | 5.00             |
| 450958                  | 7/23/2025 | Municipal Property Program     | 11,846.42        |
| 450959                  | 7/24/2025 | State of Arkansas              | 20,496.99        |
| 450960                  | 7/24/2025 | State of Arkansas              | 11,540.28        |
| 450961                  | 7/24/2025 | State of Arkansas              | 11,540.27        |
| 450962                  | 7/25/2025 | Pavilion                       | 100.00           |
| 450963                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450964                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450965                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450966                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450967                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450968                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450969                  | 7/25/2025 | Pavilion                       | 50.00            |
| 450970                  | 7/25/2025 | Animal License                 | 5.00             |
| 450971                  | 7/25/2025 | Permits                        | 36.00            |
| 450972                  | 7/26/2025 | Occupational Lic               | 10.00            |
| 450973                  | 7/26/2025 | Occupational Lic               | 15.00            |
| 450974                  | 7/26/2025 | Occupational Lic               | 25.00            |
| 450975                  | 7/26/2025 | Occupational Lic               | 25.00            |
| 450976                  | 7/26/2025 | Occupational Lic               | 25.00            |
| 450977                  | 7/26/2025 | Occupational Lic               | 25.00            |
| 450978                  | 7/29/2025 | Permits                        | 12.00            |
| 450989                  | 7/30/2025 | Animal License                 | 5.00             |
| 450990                  | 7/31/2025 | First Security Bank            | 1,014.20         |
|                         |           | <b>Cleared Deposits Totals</b> | <b>75,862.29</b> |

Outstanding Checks

|       |            |                                       |               |
|-------|------------|---------------------------------------|---------------|
| 08740 | 10/24/2022 | Baker, Kevin                          | 141.63        |
| 09975 | 7/30/2025  | Stefanie Wright                       | 25.20         |
| 09976 | 7/31/2025  | Clark Office Products                 | 25.20         |
| 09977 | 7/31/2025  | Pippin Wholesale Company              | 632.83        |
| 09978 | 7/31/2025  | Miller True Value                     | 24.24         |
| 09979 | 7/31/2025  | Sanders, Morgan, Clarke & Floyd, PLLC | 150.00        |
|       |            | <b>Outstanding Checks Totals</b>      | <b>999.10</b> |

| Ref #                              | Date      | Name             | Amount        |
|------------------------------------|-----------|------------------|---------------|
| <b>Outstanding Deposits</b>        |           |                  |               |
| 450979                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450980                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450981                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450982                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450983                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450984                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450985                             | 7/29/2025 | Occupational Lic | 50.00         |
| 450986                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450987                             | 7/29/2025 | Occupational Lic | 25.00         |
| 450988                             | 7/29/2025 | Occupational Lic | 25.00         |
| <b>Outstanding Deposits Totals</b> |           |                  | <b>275.00</b> |

General Fund  
Bank Register  
7/1/2025 to 7/31/2025

| Trans.<br>Date                 | Trans.<br>Number | Dep<br># | Name / Description           | Receipts<br>& Credits | Checks &<br>Payments | Balance    |
|--------------------------------|------------------|----------|------------------------------|-----------------------|----------------------|------------|
| General Fund - First Sec. Bank |                  |          |                              |                       |                      |            |
| 7/1/2025                       | 450938           |          | Beginning Balance            |                       |                      | 356,971.79 |
| 7/1/2025                       | 450940           |          | Occupational Lic             | 25.00                 |                      | 356,996.79 |
| 7/2/2025                       | 450941           |          | CSC Holdings LLC             | 238.03                |                      | 357,234.82 |
| 7/2/2025                       | 450942           |          | City Court Fund              | 1,483.16              |                      | 358,717.98 |
| 7/2/2025                       | 450949           |          | Permits                      | 6.00                  |                      | 358,723.98 |
| 7/3/2025                       | 09943            |          | State of Arkansas            | 928.85                |                      | 359,652.83 |
| 7/8/2025                       | 09944            |          | Payroll Account              |                       | 7,130.94             | 352,521.89 |
| 7/8/2025                       | 09945            |          | Payroll Account              |                       | 452.13               | 352,069.76 |
| 7/8/2025                       | 09946            |          | Cotter Water & Sewer         |                       | 43.48                | 352,026.28 |
| 7/8/2025                       | 09947            |          | North Arkansas Youth         |                       | 450.00               | 351,576.28 |
| 7/8/2025                       | 450943           |          | Department of Finance &      |                       | 274.00               | 351,302.28 |
| 7/8/2025                       | 450944           |          | Pavilion                     | 50.00                 |                      | 351,352.28 |
| 7/8/2025                       | 450945           |          | Pavilion                     | 50.00                 |                      | 351,402.28 |
| 7/8/2025                       | 450946           |          | Pavilion                     | 50.00                 |                      | 351,452.28 |
| 7/8/2025                       | 450947           |          | Pavilion                     | 50.00                 |                      | 351,502.28 |
| 7/8/2025                       | 450948           |          | Entergy                      | 50.00                 |                      | 351,552.28 |
| 7/8/2025                       | 450950           |          | Baxter County Treasurer      | 9,889.59              |                      | 361,441.87 |
| 7/10/2025                      | 09948            |          | Postmaster                   | 3,112.63              | 584.00               | 364,554.50 |
| 7/10/2025                      | 450951           |          | State of Arkansas            | 1,552.43              |                      | 363,970.50 |
| 7/11/2025                      | OL-071125        |          | First Security Bank          |                       | 50.00                | 365,522.93 |
| 7/14/2025                      | 09949            |          | Lowes Business               |                       | 59.89                | 365,472.93 |
| 7/14/2025                      | 09950            |          | Payroll Account              |                       | 6,912.85             | 365,413.04 |
| 7/14/2025                      | 09951            |          | Yelcot                       |                       | 322.66               | 358,500.19 |
| 7/14/2025                      | 09952            |          | Yelcot                       |                       | 85.00                | 358,177.53 |
| 7/14/2025                      | 09953            |          | Yelcot                       |                       | 467.69               | 358,092.53 |
| 7/14/2025                      | 09954            |          | Verizon                      |                       | 202.25               | 357,624.84 |
| 7/15/2025                      | 09955            |          | Arvest Bank                  |                       | 1,994.91             | 357,422.59 |
| 7/15/2025                      | 09956            |          | Postmaster                   |                       | 40.00                | 355,427.68 |
| 7/15/2025                      | 450952           |          | BH Energy Arkansas Inc.      | 415.49                |                      | 355,387.68 |
| 7/16/2025                      | 450953           |          | Payroll Account              | 266.52                |                      | 355,803.17 |
| 7/16/2025                      | 450954           |          | Arvest Bank                  | 33.11                 |                      | 356,069.69 |
| 7/17/2025                      | 09957            |          | Clark Office Products        |                       | 465.41               | 356,102.80 |
| 7/17/2025                      | 09958            |          | Kevin Baker                  |                       | 138.50               | 355,637.39 |
| 7/17/2025                      | 09959            |          | Heartland Group              |                       | 34.00                | 355,498.89 |
| 7/17/2025                      | 09960            |          | Ozark Poster                 |                       | 150.00               | 355,464.89 |
| 7/17/2025                      | 09961            |          | Baxter County & Circuit      |                       | 20.00                | 355,314.89 |
| 7/17/2025                      | 09962            |          | Arkansas Crime               |                       | 38.57                | 355,294.89 |
| 7/18/2025                      | 09963            |          | Entergy                      |                       | 645.50               | 355,256.32 |
| 7/18/2025                      | 09964            |          | Entergy                      |                       | 194.92               | 354,610.82 |
| 7/18/2025                      | 09965            |          | Black Hills Energy           |                       | 20.34                | 354,415.90 |
| 7/21/2025                      | 09966            |          | Payroll Account              |                       | 7,547.46             | 354,395.56 |
| 7/21/2025                      | 450955           |          | State of Arkansas            | 580.32                |                      | 346,848.10 |
| 7/21/2025                      | 450956           |          | Animal License               | 5.00                  |                      | 347,428.42 |
| 7/21/2025                      | 450957           |          | Animal License               | 5.00                  |                      | 347,433.42 |
| 7/23/2025                      | 450958           |          | Municipal Property Program   | 11,846.42             |                      | 347,438.42 |
| 7/24/2025                      | 09967            |          | Moranz Lawn & Garden         |                       | 136.40               | 359,284.84 |
| 7/24/2025                      | 09968            |          | Clark Office Products        |                       | 4.38                 | 359,148.44 |
| 7/24/2025                      | 09969            |          | Ductile Iron Capital Reserve |                       | 5,770.14             | 359,144.06 |
| 7/24/2025                      | 09970            |          | Water Improvement Fund       |                       | 5,770.14             | 353,373.92 |
| 7/24/2025                      | 450959           |          | State of Arkansas            | 20,496.99             |                      | 347,603.78 |
|                                |                  |          |                              |                       |                      | 368,100.77 |

General Fund  
Bank Register

7/1/2025 to 7/31/2025

| Trans.<br>Date                        | Trans.<br>Number | Dep<br># | Name / Description        | Receipts<br>& Credits | Checks &<br>Payments | Balance      |
|---------------------------------------|------------------|----------|---------------------------|-----------------------|----------------------|--------------|
| 7/24/2025                             | 450960           |          | State of Arkansas         | 11,540.28             |                      | 379,641.05   |
| 7/24/2025                             | 450961           |          | State of Arkansas         | 11,540.27             |                      | 391,181.32   |
| 7/25/2025                             | 450962           |          | Pavilion                  | 100.00                |                      | 391,281.32   |
| 7/25/2025                             | 450963           |          | Pavilion                  | 50.00                 |                      | 391,331.32   |
| 7/25/2025                             | 450964           |          | Pavilion                  | 50.00                 |                      | 391,381.32   |
| 7/25/2025                             | 450965           |          | Pavilion                  | 50.00                 |                      | 391,431.32   |
| 7/25/2025                             | 450966           |          | Pavilion                  | 50.00                 |                      | 391,481.32   |
| 7/25/2025                             | 450967           |          | Pavilion                  | 50.00                 |                      | 391,531.32   |
| 7/25/2025                             | 450968           |          | Pavilion                  | 50.00                 |                      | 391,581.32   |
| 7/25/2025                             | 450969           |          | Pavilion                  | 50.00                 |                      | 391,631.32   |
| 7/25/2025                             | 450970           |          | Animal License            | 5.00                  |                      | 391,636.32   |
| 7/25/2025                             | 450971           |          | Permits                   | 36.00                 |                      | 391,672.32   |
| 7/26/2025                             | 450972           |          | Occupational Lic          | 10.00                 |                      | 391,682.32   |
| 7/26/2025                             | 450973           |          | Occupational Lic          | 15.00                 |                      | 391,697.32   |
| 7/26/2025                             | 450974           |          | Occupational Lic          | 25.00                 |                      | 391,722.32   |
| 7/26/2025                             | 450975           |          | Occupational Lic          | 25.00                 |                      | 391,747.32   |
| 7/26/2025                             | 450976           |          | Occupational Lic          | 25.00                 |                      | 391,772.32   |
| 7/26/2025                             | 450977           |          | Occupational Lic          | 25.00                 |                      | 391,797.32   |
| 7/28/2025                             | 09972            |          | Payroll Account           |                       | 7,980.90             | 383,816.42   |
| 7/29/2025                             | 09973            |          | Emily Kaitz Gardening     |                       | 70.00                | 383,746.42   |
| 7/29/2025                             | 450978           |          | Permits                   | 12.00                 |                      | 383,758.42   |
| 7/29/2025                             | 450979           |          | Occupational Lic          | 25.00                 |                      | 383,783.42   |
| 7/29/2025                             | 450980           |          | Occupational Lic          | 25.00                 |                      | 383,808.42   |
| 7/29/2025                             | 450981           |          | Occupational Lic          | 25.00                 |                      | 383,833.42   |
| 7/29/2025                             | 450982           |          | Occupational Lic          | 25.00                 |                      | 383,858.42   |
| 7/29/2025                             | 450983           |          | Occupational Lic          | 25.00                 |                      | 383,883.42   |
| 7/29/2025                             | 450984           |          | Occupational Lic          | 25.00                 |                      | 383,908.42   |
| 7/29/2025                             | 450985           |          | Occupational Lic          | 50.00                 |                      | 383,958.42   |
| 7/29/2025                             | 450986           |          | Occupational Lic          | 25.00                 |                      | 383,983.42   |
| 7/29/2025                             | 450987           |          | Occupational Lic          | 25.00                 |                      | 384,008.42   |
| 7/29/2025                             | 450988           |          | Occupational Lic          | 25.00                 |                      | 384,033.42   |
| 7/30/2025                             | 09974            |          | Mac Caradine              |                       | 144.90               | 383,888.52   |
| 7/30/2025                             | 09975            |          | Stefanie Wright           |                       | 25.20                | 383,863.32   |
| 7/30/2025                             | 450989           |          | Animal License            | 5.00                  |                      | 383,868.32   |
| 7/31/2025                             | 09976            |          | Clark Office Products     |                       | 25.20                | 383,843.12   |
| 7/31/2025                             | 09977            |          | Pippin Wholesale Company  |                       | 632.83               | 383,210.29   |
| 7/31/2025                             | 09978            |          | Miller True Value         |                       | 24.24                | 383,186.05   |
| 7/31/2025                             | 09979            |          | Sanders, Morgan, Clarke & |                       | 150.00               | 383,036.05   |
| 7/31/2025                             | 450990           |          | First Security Bank       | 1,014.20              |                      | 384,050.25   |
| General Fund - First Sec. Bank Totals |                  |          |                           | \$76,137.29           | \$49,058.83          | \$384,050.25 |
| Report Totals                         |                  |          |                           | \$76,137.29           | \$49,058.83          | \$384,050.25 |
| Records included in total = 90        |                  |          |                           |                       |                      |              |

Report Options

Trans Date: 7/1/2025 to 7/31/2025

Cash Account: General Fund - First Sec. Bank

Fund: General Fund

## Street Department Statement of Revenue and Expenditures

| Account Number                               |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Revenue &amp; Expenditures</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Revenue</b>                               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>State Aid</b>                             |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4107                                         | Street State Turnback          | 6,420.84                                         | 43,686.68                                      | 71,012.00                             | (27,325.32)                                       | 61.52%                                       |
| <b>Total State Aid</b>                       |                                | <b>\$6,420.84</b>                                | <b>\$43,686.68</b>                             | <b>\$71,012.00</b>                    | <b>(\$27,325.32)</b>                              |                                              |
| <b>Property Taxes</b>                        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4303                                         | Baxter Co. Prop. Tax - Street  | 1,260.61                                         | 14,919.71                                      | 21,172.00                             | (6,252.29)                                        | 70.47%                                       |
| <b>Total Property Taxes</b>                  |                                | <b>\$1,260.61</b>                                | <b>\$14,919.71</b>                             | <b>\$21,172.00</b>                    | <b>(\$6,252.29)</b>                               |                                              |
| <b>Other Revenue</b>                         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 8910                                         | Carryover from Previous Years  | 0.00                                             | 0.00                                           | 27,151.72                             | (27,151.72)                                       | 0.00%                                        |
| 8102                                         | Interest on Checking           | 417.40                                           | 2,816.54                                       | 3,732.00                              | (915.46)                                          | 75.47%                                       |
| <b>Total Other Revenue</b>                   |                                | <b>\$417.40</b>                                  | <b>\$2,816.54</b>                              | <b>\$30,883.72</b>                    | <b>(\$28,067.18)</b>                              |                                              |
| <b>Revenue</b>                               |                                | <b>\$8,098.85</b>                                | <b>\$61,422.93</b>                             | <b>\$123,067.72</b>                   | <b>(\$61,644.79)</b>                              |                                              |
| <b>Gross Profit</b>                          |                                | <b>\$8,098.85</b>                                | <b>\$61,422.93</b>                             | <b>\$123,067.72</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Expenses</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6307                                         | APERS Expense                  | 414.98                                           | 4,021.36                                       | 7,323.34                              | (3,301.98)                                        | 54.91%                                       |
| 6310                                         | Insurance - Employer           | 350.80                                           | 3,471.74                                       | 7,917.59                              | (4,445.85)                                        | 43.85%                                       |
| 6305                                         | Medicare                       | 36.59                                            | 362.64                                         | 693.14                                | (330.50)                                          | 52.32%                                       |
| 6301                                         | Salaries                       | 2,756.56                                         | 27,496.05                                      | 47,802.45                             | (20,306.40)                                       | 57.52%                                       |
| 6306                                         | Social Security                | 156.48                                           | 1,550.64                                       | 2,963.75                              | (1,413.11)                                        | 52.32%                                       |
| 6313                                         | Unemployment Insurance         | 0.10                                             | 24.04                                          | 45.45                                 | (21.41)                                           | 52.89%                                       |
| <b>Total Salaries &amp; Benefits Expense</b> |                                | <b>\$3,715.51</b>                                | <b>\$36,926.47</b>                             | <b>\$66,745.72</b>                    | <b>(\$29,819.25)</b>                              |                                              |
| <b>Capital Purchase Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6409                                         | Equipment Purchase             | 0.00                                             | 700.00                                         | 3,500.00                              | (2,800.00)                                        | 20.00%                                       |
| <b>Total Capital Purchase Expense</b>        |                                | <b>\$0.00</b>                                    | <b>\$700.00</b>                                | <b>\$3,500.00</b>                     | <b>(\$2,800.00)</b>                               |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members | 0.00                                             | 486.23                                         | 940.00                                | (453.77)                                          | 51.73%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$486.23</b>                                | <b>\$940.00</b>                       | <b>(\$453.77)</b>                                 |                                              |
| <b>Fuel Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)       | 0.00                                             | 859.94                                         | 2,500.00                              | (1,640.06)                                        | 34.40%                                       |
| 6502                                         | Fuel & Oil (Taxable)           | 0.00                                             | 1,124.95                                       | 2,000.00                              | (875.05)                                          | 56.25%                                       |
| <b>Total Fuel Expense</b>                    |                                | <b>\$0.00</b>                                    | <b>\$1,984.89</b>                              | <b>\$4,500.00</b>                     | <b>(\$2,515.11)</b>                               |                                              |
| <b>Insurance Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                         | Insurance - Property           | 0.00                                             | 0.00                                           | 345.00                                | (345.00)                                          | 0.00%                                        |

## Street Department Statement of Revenue and Expenditures

| Account Number                             |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|--------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| 6552                                       | Insurance - Vehicle            | 0.00                                             | 0.00                                           | 1,387.00                              | (1,387.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>             |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$1,732.00</b>                     | <b>(\$1,732.00)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6810                                       | Repair & Maint - Buildings     | 0.00                                             | 56.88                                          | 500.00                                | (443.12)                                          | 11.38%                                       |
| 6812                                       | Repair & Maint - Vehicles      | 0.00                                             | 1,132.32                                       | 1,650.00                              | (517.68)                                          | 68.63%                                       |
| 6814                                       | Repair & Maintnace, Equipment  | 5,896.71                                         | 6,596.92                                       | 5,000.00                              | 1,596.92                                          | 131.94%                                      |
| 6819                                       | Street Material                | 0.00                                             | 530.44                                         | 4,000.00                              | (3,469.56)                                        | 13.26%                                       |
| 6824                                       | Tree Removal Expense           | 0.00                                             | 0.00                                           | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| <b>Total Repair / Maintenance Expense</b>  |                                | <b>\$5,896.71</b>                                | <b>\$8,316.56</b>                              | <b>\$14,150.00</b>                    | <b>(\$5,833.44)</b>                               |                                              |
| <b>Supplies Expense</b>                    |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6856                                       | Clothing Allowance             | 28.60                                            | 43.94                                          | 1,800.00                              | (1,756.06)                                        | 2.44%                                        |
| 6858                                       | Maintenance Supplies           | 0.00                                             | 955.79                                         | 1,100.00                              | (144.21)                                          | 86.89%                                       |
| 6860                                       | Office Supplies                | 9.52                                             | 9.52                                           | 350.00                                | (340.48)                                          | 2.72%                                        |
| 6864                                       | Street Signs                   | 0.00                                             | 425.84                                         | 600.00                                | (174.16)                                          | 70.97%                                       |
| 6868                                       | Supplies Inven. - Culverts etc | 0.00                                             | 0.00                                           | 2,500.00                              | (2,500.00)                                        | 0.00%                                        |
| 6871                                       | Supplies Shop Tools            | 51.46                                            | 274.23                                         | 1,800.00                              | (1,525.77)                                        | 15.24%                                       |
| <b>Total Supplies Expense</b>              |                                | <b>\$89.58</b>                                   | <b>\$1,709.32</b>                              | <b>\$8,150.00</b>                     | <b>(\$6,440.68)</b>                               |                                              |
| <b>Travel &amp; Meeting Expense</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6903                                       | Travel/Mileage Expense         | 0.00                                             | 40.76                                          | 100.00                                | (59.24)                                           | 40.76%                                       |
| <b>Total Travel &amp; Meeting Expense</b>  |                                | <b>\$0.00</b>                                    | <b>\$40.76</b>                                 | <b>\$100.00</b>                       | <b>(\$59.24)</b>                                  |                                              |
| <b>Postage Expense</b>                     |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                       | Postage                        | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Postage Expense</b>               |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Utilities Expense</b>                   |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                       | Telephone/Fax/Internet Expense | 24.94                                            | 174.60                                         | 300.00                                | (125.40)                                          | 58.20%                                       |
| 7006                                       | Utilities - Shop               | 78.88                                            | 755.98                                         | 1,500.00                              | (744.02)                                          | 50.40%                                       |
| 7007                                       | Utilities Street Lights        | 1,252.94                                         | 8,666.95                                       | 15,000.00                             | (6,333.05)                                        | 57.78%                                       |
| <b>Total Utilities Expense</b>             |                                | <b>\$1,356.76</b>                                | <b>\$9,597.53</b>                              | <b>\$16,800.00</b>                    | <b>(\$7,202.47)</b>                               |                                              |
| <b>Professional Services Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7109                                       | License Fees                   | 0.00                                             | 125.00                                         | 250.00                                | (125.00)                                          | 50.00%                                       |
| <b>Total Professional Services Expense</b> |                                | <b>\$0.00</b>                                    | <b>\$125.00</b>                                | <b>\$250.00</b>                       | <b>(\$125.00)</b>                                 |                                              |
| <b>Rent / Lease Expense</b>                |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7152                                       | Lease Expense                  | 0.00                                             | 0.00                                           | 100.00                                | (100.00)                                          | 0.00%                                        |
| <b>Total Rent / Lease Expense</b>          |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$100.00</b>                       | <b>(\$100.00)</b>                                 |                                              |
| <b>Expenses</b>                            |                                | <b>\$11,058.56</b>                               | <b>\$59,886.76</b>                             | <b>\$117,067.72</b>                   | <b>(\$57,180.96)</b>                              |                                              |
| <b>Revenue Less Expenditures</b>           |                                | <b>(\$2,959.71)</b>                              | <b>\$1,536.17</b>                              | <b>\$6,000.00</b>                     | <b>\$0.00</b>                                     |                                              |

## Street Department Statement of Revenue and Expenditures

|                                   |                                | Current Period      | Year-To-Date        | Annual Budget     | Annual Budget       | Jan 2025   |
|-----------------------------------|--------------------------------|---------------------|---------------------|-------------------|---------------------|------------|
|                                   |                                | Jul 2025            | Jan 2025            | Jan 2025          | Jan 2025            | Dec 2025   |
|                                   |                                | Jul 2025            | Jul 2025            | Dec 2025          | Dec 2025            | Percent of |
| Account Number                    |                                | Actual              | Actual              |                   | Variance            | Budget     |
| <b>Other Expenses</b>             |                                |                     |                     |                   |                     |            |
| <b>Transfer Expense</b>           |                                |                     |                     |                   |                     |            |
| 9124                              | Transfer to Street Capital Res | 500.00              | 3,500.00            | 6,000.00          | (2,500.00)          | 58.33%     |
| <b>Total Transfer Expense</b>     |                                | <b>\$500.00</b>     | <b>\$3,500.00</b>   | <b>\$6,000.00</b> | <b>(\$2,500.00)</b> |            |
| <b>Other Expenses</b>             |                                | <b>\$500.00</b>     | <b>\$3,500.00</b>   | <b>\$6,000.00</b> | <b>(\$2,500.00)</b> |            |
| <b>Net Change in Fund Balance</b> |                                | <b>(\$3,459.71)</b> | <b>(\$1,963.83)</b> | <b>\$0.00</b>     | <b>\$0.00</b>       |            |

### Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 148,102.52 | 146,606.64 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (3,459.71) | (1,963.83) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 144,642.81 | 144,642.81 | 0.00 | 0.00 | 0.00% |

#### Report Options

Fund: Street Department

Period: 7/1/2025 to 7/31/2025

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Actual - Budget

Expense Reporting Method: Actual - Budget

Budget: Street Fund Budget

Street Department  
Balance Sheet  
7/31/2025

|                                     | Book Value<br>Jul 2025<br>Actual | Book Value<br>Jul 2024<br>Actual | Book Value<br>Jul 2023<br>Actual |
|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>                       |                                  |                                  |                                  |
| <b>Current Assets</b>               |                                  |                                  |                                  |
| Street Dept. - First Sec. Bank      | 144,642.81                       | 139,723.15                       | 118,754.68                       |
| <b>Total Current Assets</b>         | <b>\$144,642.81</b>              | <b>\$139,723.15</b>              | <b>\$118,754.68</b>              |
| <b>Total Assets</b>                 | <b>\$144,642.81</b>              | <b>\$139,723.15</b>              | <b>\$118,754.68</b>              |
| <b>Fund Balance</b>                 |                                  |                                  |                                  |
| Current Year Surplus(Deficit)       | 144,642.81                       | 139,723.15                       | 118,754.68                       |
| <b>Total Fund Balance</b>           | <b>\$144,642.81</b>              | <b>\$139,723.15</b>              | <b>\$118,754.68</b>              |
| <b>Total Liabilities and Equity</b> | <b>\$144,642.81</b>              | <b>\$139,723.15</b>              | <b>\$118,754.68</b>              |

Statement Date 07/31/2025

Accounts Street Dept. - First Sec. Bank

Companies Waterline Replacement Fund; Street Department

Statement Balance: \$144,650.47

- Outstanding Checks: \$7.66 Cleared Checks: 18 \$12,794.54

+ Outstanding Deposits: \$0.00 Cleared Deposits: 6 \$8,098.85

Reconciled Balance Per Statement: \$144,642.81

Book Balance: \$144,642.81

Difference \$0.00

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

Cleared Checks

|                       |           |                                      |           |
|-----------------------|-----------|--------------------------------------|-----------|
| 04183                 | 6/18/2025 | Black Hills Energy                   | 21.60     |
| 04184                 | 6/18/2025 | Entergy                              | 1,194.30  |
| 04185                 | 6/18/2025 | Entergy                              | 27.74     |
| 04188                 | 7/3/2025  | Payroll Account                      | 805.85    |
| 04189                 | 7/8/2025  | North Arkansas Electric Cooperative, | 59.28     |
| 04190                 | 7/8/2025  | Street Dept Capital Reserve Fund     | 500.00    |
| 04191                 | 7/14/2025 | Lowes Business Actt/SYNCB            | 21.90     |
| 04192                 | 7/14/2025 | Payroll Account                      | 1,199.87  |
| 04193                 | 7/14/2025 | Verizon                              | 24.94     |
| 04194                 | 7/14/2025 | Miller True Value                    | 51.81     |
| 04195                 | 7/15/2025 | Arvest Bank                          | 93.51     |
| 04196                 | 7/17/2025 | Donley Truck Repair LLC              | 4,547.11  |
| 04197                 | 7/17/2025 | Plumlee Tire                         | 1,264.30  |
| 04198                 | 7/18/2025 | Entergy                              | 1,193.66  |
| 04199                 | 7/18/2025 | Entergy                              | 57.27     |
| 04200                 | 7/18/2025 | Black Hills Energy                   | 21.61     |
| 04201                 | 7/21/2025 | Payroll Account                      | 1,586.17  |
| 04202                 | 7/28/2025 | Payroll Account                      | 123.62    |
| Cleared Checks Totals |           |                                      | 12,794.54 |

Cleared Deposits

|                         |           |                         |          |
|-------------------------|-----------|-------------------------|----------|
| 447825                  | 7/2/2025  | State of Arkansas       | 26.72    |
| 447826                  | 7/2/2025  | State of Arkansas       | 150.11   |
| 447827                  | 7/2/2025  | State of Arkansas       | 5,751.58 |
| 447828                  | 7/2/2025  | State of Arkansas       | 492.43   |
| 447829                  | 7/8/2025  | Baxter County Treasurer | 1,260.61 |
| 447830                  | 7/31/2025 | First Security Bank     | 417.40   |
| Cleared Deposits Totals |           |                         | 8,098.85 |

Outstanding Checks

|                           |           |                   |      |
|---------------------------|-----------|-------------------|------|
| 04203                     | 7/31/2025 | Miller True Value | 7.66 |
| Outstanding Checks Totals |           |                   | 7.66 |

Street Department  
Bank Register

7/1/2025 to 7/31/2025

| Trans.<br>Date                        | Trans.<br>Number | Dep<br># | Name / Description          | Receipts<br>& Credits          | Checks &<br>Payments | Balance      |
|---------------------------------------|------------------|----------|-----------------------------|--------------------------------|----------------------|--------------|
| Street Dept. - First Sec. Bank        |                  |          |                             |                                |                      |              |
| 7/2/2025                              | 447825           |          | Beginning Balance           |                                |                      | 148,102.52   |
| 7/2/2025                              | 447826           |          | State of Arkansas           | 26.72                          |                      | 148,129.24   |
| 7/2/2025                              | 447827           |          | State of Arkansas           | 150.11                         |                      | 148,279.35   |
| 7/2/2025                              | 447828           |          | State of Arkansas           | 5,751.58                       |                      | 154,030.93   |
| 7/3/2025                              | 04188            |          | State of Arkansas           | 492.43                         |                      | 154,523.36   |
| 7/8/2025                              | 04189            |          | Payroll Account             |                                | 805.85               | 153,717.51   |
| 7/8/2025                              | 04190            |          | North Arkansas Electric     |                                | 59.28                | 153,658.23   |
| 7/8/2025                              | 447829           |          | Street Dept Capital Reserve |                                | 500.00               | 153,158.23   |
| 7/14/2025                             | 04191            |          | Baxter County Treasurer     | 1,260.61                       |                      | 154,418.84   |
| 7/14/2025                             | 04192            |          | Lowes Business              |                                | 21.90                | 154,396.94   |
| 7/14/2025                             | 04193            |          | Payroll Account             |                                | 1,199.87             | 153,197.07   |
| 7/14/2025                             | 04194            |          | Verizon                     |                                | 24.94                | 153,172.13   |
| 7/15/2025                             | 04195            |          | Miller True Value           |                                | 51.81                | 153,120.32   |
| 7/17/2025                             | 04196            |          | Arvest Bank                 |                                | 93.51                | 153,026.81   |
| 7/17/2025                             | 04197            |          | Donley Truck Repair LLC     |                                | 4,547.11             | 148,479.70   |
| 7/18/2025                             | 04198            |          | Plumlee Tire                |                                | 1,264.30             | 147,215.40   |
| 7/18/2025                             | 04199            |          | Entergy                     |                                | 1,193.66             | 146,021.74   |
| 7/18/2025                             | 04200            |          | Entergy                     |                                | 57.27                | 145,964.47   |
| 7/21/2025                             | 04201            |          | Black Hills Energy          |                                | 21.61                | 145,942.86   |
| 7/28/2025                             | 04202            |          | Payroll Account             |                                | 1,586.17             | 144,356.69   |
| 7/31/2025                             | 04203            |          | Payroll Account             |                                | 123.62               | 144,233.07   |
| 7/31/2025                             | 447830           |          | Miller True Value           |                                | 7.66                 | 144,225.41   |
|                                       |                  |          | First Security Bank         | 417.40                         |                      | 144,642.81   |
| Street Dept. - First Sec. Bank Totals |                  |          |                             | \$8,098.85                     | \$11,558.56          | \$144,642.81 |
| Report Totals                         |                  |          |                             | \$8,098.85                     | \$11,558.56          | \$144,642.81 |
|                                       |                  |          |                             | Records included in total = 23 |                      |              |

Report Options

Trans Date: 7/1/2025 to 7/31/2025  
Cash Account: Street Dept. - First Sec. Bank  
Fund: Street Department

# Waterworks Rev. Fund

## Statement of Revenue and Expenditures

| Account Number             |                                | Current Period | Year-To-Date | Annual Budget | Annual Budget  | Jan 2025   |
|----------------------------|--------------------------------|----------------|--------------|---------------|----------------|------------|
|                            |                                | Jul 2025       | Jan 2025     | Jan 2025      | Jan 2025       | Dec 2025   |
|                            |                                | Jul 2025       | Jul 2025     | Dec 2025      | Dec 2025       | Percent of |
|                            |                                | Actual         | Actual       |               | Variance       | Budget     |
| Revenue & Expenditures     |                                |                |              |               |                |            |
| Revenue                    |                                |                |              |               |                |            |
| Sales Taxes                |                                |                |              |               |                |            |
| 4506                       | Sales Tax                      | 4,184.33       | 26,113.69    | 36,787.65     | (10,673.96)    | 70.98%     |
| Total Sales Taxes          |                                | \$4,184.33     | \$26,113.69  | \$36,787.65   | (\$10,673.96)  |            |
| Local Fees & Permits       |                                |                |              |               |                |            |
| 4803                       | Fee & Permit Income            | 714.00         | 5,804.76     | 2,174.93      | 3,629.83       | 266.89%    |
| 4806                       | SDWA Fees                      | 185.60         | 1,274.64     | 1,986.71      | (712.07)       | 64.16%     |
| 4807                       | Service Fees                   | 104.98         | 672.98       | 1,032.78      | (359.80)       | 65.16%     |
| Total Local Fees & Permits |                                | \$1,004.58     | \$7,752.38   | \$5,194.42    | \$2,557.96     |            |
| Sanitation Fees            |                                |                |              |               |                |            |
| 4901                       | Sanitation Fees                | 7,288.96       | 47,921.79    | 60,462.78     | (12,540.99)    | 79.26%     |
| Total Sanitation Fees      |                                | \$7,288.96     | \$47,921.79  | \$60,462.78   | (\$12,540.99)  |            |
| Sewer Fees                 |                                |                |              |               |                |            |
| 4911                       | Sewer Fees                     | 12,694.21      | 78,930.09    | 164,933.00    | (86,002.91)    | 47.86%     |
| Total Sewer Fees           |                                | \$12,694.21    | \$78,930.09  | \$164,933.00  | (\$86,002.91)  |            |
| Water Sales                |                                |                |              |               |                |            |
| 4925                       | Customer Daily Deposits        | 34,420.35      | 219,632.24   | 342,000.00    | (122,367.76)   | 64.22%     |
| Total Water Sales          |                                | \$34,420.35    | \$219,632.24 | \$342,000.00  | (\$122,367.76) |            |
| Other Revenue              |                                |                |              |               |                |            |
| 4987                       | New Meters (Taps)              | 0.00           | 0.00         | 2,500.00      | (2,500.00)     | 0.00%      |
| 4988                       | Penalties/Late Charges         | 322.98         | 3,042.71     | 5,000.00      | (1,957.29)     | 60.85%     |
| 4990                       | Reimbursement                  | 0.00           | 70.00        | 3,500.00      | (3,430.00)     | 2.00%      |
| 5000                       | Refund                         | 0.00           | 6,624.68     | 0.00          | 6,624.68       | 0.00%      |
| 8102                       | Interest on Checking           | 620.02         | 4,508.61     | 8,984.89      | (4,476.28)     | 50.18%     |
| 8306                       | Transf from Customer Deposit   | 517.52         | 1,231.44     | 2,000.00      | (768.56)       | 61.57%     |
| 8317                       | Transfer from Waterline Replac | 0.00           | 22,000.00    | 47,000.00     | (25,000.00)    | 46.81%     |
| 8327                       | Trans from Ductile Iron CapRsv | 13,111.00      | 91,777.00    | 135,672.00    | (43,895.00)    | 67.65%     |
| 8331                       | Transfer from Constr PH2 #2825 | 59.60          | 59.60        | 0.00          | 59.60          | 0.00%      |
| 8332                       | Transfer fr Constr PH2B #1102  | 1,620.09       | 1,620.09     | 0.00          | 1,620.09       | 0.00%      |
| 8910                       | Carryover from Previous Years  | 0.00           | 0.00         | 63,412.61     | (63,412.61)    | 0.00%      |
| Total Other Revenue        |                                | \$16,251.21    | \$130,934.13 | \$268,069.50  | (\$137,135.37) |            |
| Revenue                    |                                | \$75,843.64    | \$511,284.32 | \$877,447.35  | (\$366,163.03) |            |
| Gross Profit               |                                | \$75,843.64    | \$511,284.32 | \$877,447.35  | \$0.00         |            |

**Waterworks Rev. Fund**  
**Statement of Revenue and Expenditures**

| Account Number                               |                                 | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|----------------------------------------------|---------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Expenses</b>                              |                                 |                                                  |                                                |                                       |                                                   |                                              |
| <b>Salaries &amp; Benefits Expense</b>       |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6301                                         | Salaries                        | 8,688.24                                         | 59,665.67                                      | 106,758.76                            | (47,093.09)                                       | 55.89%                                       |
| 6302                                         | Salaries - Office               | 4,366.87                                         | 32,964.28                                      | 63,572.98                             | (30,608.70)                                       | 51.85%                                       |
| 6305                                         | Medicare                        | 180.02                                           | 1,264.81                                       | 2,469.81                              | (1,205.00)                                        | 51.21%                                       |
| 6306                                         | Social Security                 | 769.67                                           | 5,408.08                                       | 10,560.57                             | (5,152.49)                                        | 51.21%                                       |
| 6307                                         | APERS Expense                   | 2,000.04                                         | 14,190.87                                      | 26,094.82                             | (11,903.95)                                       | 54.38%                                       |
| 6310                                         | Insurance - Employer            | 1,082.47                                         | 9,971.54                                       | 16,235.47                             | (6,263.93)                                        | 61.42%                                       |
| 6313                                         | Unemployment Insurance          | 0.00                                             | 53.86                                          | 111.54                                | (57.68)                                           | 48.29%                                       |
| 6314                                         | Workers Compensation            | 0.00                                             | 0.00                                           | 1,516.00                              | (1,516.00)                                        | 0.00%                                        |
| <b>Total Salaries &amp; Benefits Expense</b> |                                 | <b>\$17,087.31</b>                               | <b>\$123,519.11</b>                            | <b>\$227,319.95</b>                   | <b>(\$103,800.84)</b>                             |                                              |
| <b>Capital Purchase Expense</b>              |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6402                                         | Booster Pump System Project     | 0.00                                             | 18,304.54                                      | 25,000.00                             | (6,695.46)                                        | 73.22%                                       |
| 6410                                         | Equipment Purchases             | 0.00                                             | 0.00                                           | 10,609.23                             | (10,609.23)                                       | 0.00%                                        |
| <b>Total Capital Purchase Expense</b>        |                                 | <b>\$0.00</b>                                    | <b>\$18,304.54</b>                             | <b>\$35,609.23</b>                    | <b>(\$17,304.69)</b>                              |                                              |
| <b>Dues and Subscriptions Expense</b>        |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6451                                         | Dues, Subscriptions, & Members  | 194.56                                           | 8,868.99                                       | 10,980.00                             | (2,111.01)                                        | 80.77%                                       |
| <b>Total Dues and Subscriptions Expense</b>  |                                 | <b>\$194.56</b>                                  | <b>\$8,868.99</b>                              | <b>\$10,980.00</b>                    | <b>(\$2,111.01)</b>                               |                                              |
| <b>Fuel Expense</b>                          |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6501                                         | Fuel & Oil (Non-taxable)        | 0.00                                             | 908.96                                         | 1,800.00                              | (891.04)                                          | 50.50%                                       |
| 6502                                         | Fuel & Oil (Taxable)            | 0.00                                             | 1,136.04                                       | 3,417.00                              | (2,280.96)                                        | 33.25%                                       |
| <b>Total Fuel Expense</b>                    |                                 | <b>\$0.00</b>                                    | <b>\$2,045.00</b>                              | <b>\$5,217.00</b>                     | <b>(\$3,172.00)</b>                               |                                              |
| <b>Insurance Expense</b>                     |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6551                                         | Insurance - Property            | 0.00                                             | 371.92                                         | 2,844.00                              | (2,472.08)                                        | 13.08%                                       |
| 6552                                         | Insurance - Vehicle             | 0.00                                             | 0.00                                           | 1,040.00                              | (1,040.00)                                        | 0.00%                                        |
| <b>Total Insurance Expense</b>               |                                 | <b>\$0.00</b>                                    | <b>\$371.92</b>                                | <b>\$3,884.00</b>                     | <b>(\$3,512.08)</b>                               |                                              |
| <b>Repair / Maintenance Expense</b>          |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6805                                         | Chemical Expense                | 0.00                                             | 1,543.94                                       | 6,906.80                              | (5,362.86)                                        | 22.35%                                       |
| 6810                                         | Repair & Maint - Buildings      | 0.00                                             | 1,791.56                                       | 2,300.00                              | (508.44)                                          | 77.89%                                       |
| 6812                                         | Repair & Maint - Vehicles       | 0.00                                             | 78.58                                          | 3,500.00                              | (3,421.42)                                        | 2.25%                                        |
| 6814                                         | Repair & Maintenance, Equipment | 4,547.12                                         | 7,487.84                                       | 8,000.00                              | (512.16)                                          | 93.60%                                       |
| 6820                                         | Street Repairs                  | 9,000.00                                         | 26,213.94                                      | 27,000.00                             | (786.06)                                          | 97.09%                                       |
| <b>Total Repair / Maintenance Expense</b>    |                                 | <b>\$13,547.12</b>                               | <b>\$37,115.86</b>                             | <b>\$47,706.80</b>                    | <b>(\$10,590.94)</b>                              |                                              |
| <b>Supplies Expense</b>                      |                                 |                                                  |                                                |                                       |                                                   |                                              |
| 6856                                         | Clothing Allowance              | 0.00                                             | 225.49                                         | 1,800.00                              | (1,574.51)                                        | 12.53%                                       |
| 6858                                         | Maintenance Supplies            | 0.00                                             | 1,191.84                                       | 500.00                                | 691.84                                            | 238.37%                                      |
| 6860                                         | Office Supplies                 | 16.39                                            | 416.38                                         | 1,000.00                              | (583.62)                                          | 41.64%                                       |

# Waterworks Rev. Fund

## Statement of Revenue and Expenditures

| Account Number                                    |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|---------------------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| 6869                                              | Supplies Inventory Parts       | 5,568.38                                         | 16,924.94                                      | 13,144.00                             | 3,780.94                                          | 128.77%                                      |
| 6871                                              | Supplies Shop Tools            | 443.76                                           | 759.93                                         | 2,500.00                              | (1,740.07)                                        | 30.40%                                       |
| <b>Total Supplies Expense</b>                     |                                | <b>\$6,028.53</b>                                | <b>\$19,518.58</b>                             | <b>\$18,944.00</b>                    | <b>\$574.58</b>                                   |                                              |
| <b>Travel &amp; Meeting Expense</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6901                                              | Meeting/Training - School      | 0.00                                             | 0.00                                           | 3,000.00                              | (3,000.00)                                        | 0.00%                                        |
| <b>Total Travel &amp; Meeting Expense</b>         |                                | <b>\$0.00</b>                                    | <b>\$0.00</b>                                  | <b>\$3,000.00</b>                     | <b>(\$3,000.00)</b>                               |                                              |
| <b>Postage Expense</b>                            |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6951                                              | Postage                        | 369.66                                           | 2,418.22                                       | 3,859.00                              | (1,440.78)                                        | 62.66%                                       |
| <b>Total Postage Expense</b>                      |                                | <b>\$369.66</b>                                  | <b>\$2,418.22</b>                              | <b>\$3,859.00</b>                     | <b>(\$1,440.78)</b>                               |                                              |
| <b>Utilities Expense</b>                          |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7001                                              | Telephone/Fax/Internet Expense | 257.69                                           | 1,804.50                                       | 3,100.00                              | (1,295.50)                                        | 58.21%                                       |
| 7005                                              | Utilities                      | 1,686.57                                         | 13,317.61                                      | 26,000.00                             | (12,682.39)                                       | 51.22%                                       |
| <b>Total Utilities Expense</b>                    |                                | <b>\$1,944.26</b>                                | <b>\$15,122.11</b>                             | <b>\$29,100.00</b>                    | <b>(\$13,977.89)</b>                              |                                              |
| <b>Professional Services Expense</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7102                                              | Audit Expenses                 | 0.00                                             | 7,000.00                                       | 23,500.00                             | (16,500.00)                                       | 29.79%                                       |
| 7109                                              | License Fees                   | 0.00                                             | 209.03                                         | 400.00                                | (190.97)                                          | 52.26%                                       |
| 7111                                              | Prevention & Safety            | 0.00                                             | 0.00                                           | 325.00                                | (325.00)                                          | 0.00%                                        |
| 7114                                              | Engineering Fees               | 4,012.50                                         | 8,137.50                                       | 0.00                                  | 8,137.50                                          | 0.00%                                        |
| <b>Total Professional Services Expense</b>        |                                | <b>\$4,012.50</b>                                | <b>\$15,346.53</b>                             | <b>\$24,225.00</b>                    | <b>(\$8,878.47)</b>                               |                                              |
| <b>Other Expense</b>                              |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7203                                              | Refunds                        | 0.00                                             | 750.00                                         | 100.00                                | 650.00                                            | 750.00%                                      |
| 7205                                              | Water Purchased                | 0.00                                             | 0.00                                           | 21,000.00                             | (21,000.00)                                       | 0.00%                                        |
| 7220                                              | CSLC Acct. #61531              | 5,579.45                                         | 42,898.91                                      | 83,323.00                             | (40,424.09)                                       | 51.49%                                       |
| 7225                                              | WWTF #12726                    | 9,366.72                                         | 51,743.44                                      | 81,610.00                             | (29,866.56)                                       | 63.40%                                       |
| 9228                                              | Transfer to Act 605 Sewer      | 578.76                                           | 3,872.56                                       | 7,386.55                              | (3,513.99)                                        | 52.43%                                       |
| 9229                                              | Transfer to Act 605 Water      | 1,592.28                                         | 10,626.64                                      | 17,100.00                             | (6,473.36)                                        | 62.14%                                       |
| <b>Total Other Expense</b>                        |                                | <b>\$17,117.21</b>                               | <b>\$109,891.55</b>                            | <b>\$210,519.55</b>                   | <b>(\$100,628.00)</b>                             |                                              |
| <b>Grant and Special Projects Expense</b>         |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7271                                              | Lift Station                   | 0.00                                             | 261.82                                         | 2,400.00                              | (2,138.18)                                        | 10.91%                                       |
| 8040                                              | Fire Hydrants & Mntnace Prog   | 0.00                                             | 1,860.00                                       | 10,500.00                             | (8,640.00)                                        | 17.71%                                       |
| <b>Total Grant and Special Projects Expense</b>   |                                | <b>\$0.00</b>                                    | <b>\$2,121.82</b>                              | <b>\$12,900.00</b>                    | <b>(\$10,778.18)</b>                              |                                              |
| <b>General &amp; Administrative Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7301                                              | Act 474 - Building Permits     | 0.00                                             | 9.50                                           | 0.00                                  | 9.50                                              | 0.00%                                        |
| 7312                                              | Sanitation Fees Paid           | 7,133.08                                         | 46,405.14                                      | 66,084.48                             | (19,679.34)                                       | 70.22%                                       |
| 7313                                              | SDWA                           | 0.00                                             | 1,156.80                                       | 2,278.00                              | (1,121.20)                                        | 50.78%                                       |
| 7315                                              | State Sales Tax                | 4,169.00                                         | 29,436.00                                      | 39,904.00                             | (10,468.00)                                       | 73.77%                                       |
| <b>Total General &amp; Administrative Expense</b> |                                | <b>\$11,302.08</b>                               | <b>\$77,007.44</b>                             | <b>\$108,266.48</b>                   | <b>(\$31,259.04)</b>                              |                                              |

# Waterworks Rev. Fund

## Statement of Revenue and Expenditures

| Account Number                     |                                | Current Period<br>Jul 2025<br>Jul 2025<br>Actual | Year-To-Date<br>Jan 2025<br>Jul 2025<br>Actual | Annual Budget<br>Jan 2025<br>Dec 2025 | Annual Budget<br>Jan 2025<br>Dec 2025<br>Variance | Jan 2025<br>Dec 2025<br>Percent of<br>Budget |
|------------------------------------|--------------------------------|--------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------------------------|----------------------------------------------|
| <b>Indirect Expenses</b>           |                                |                                                  |                                                |                                       |                                                   |                                              |
| 7803                               | Bank Service Charge            | 23.00                                            | 161.00                                         | 244.34                                | (83.34)                                           | 65.89%                                       |
| <b>Total Indirect Expenses</b>     |                                | <b>\$23.00</b>                                   | <b>\$161.00</b>                                | <b>\$244.34</b>                       | <b>(\$83.34)</b>                                  |                                              |
| <b>Expenses</b>                    |                                | <b>\$71,626.23</b>                               | <b>\$431,812.67</b>                            | <b>\$741,775.35</b>                   | <b>(\$309,962.68)</b>                             |                                              |
| <b>Revenue Less Expenditures</b>   |                                | <b>\$4,217.41</b>                                | <b>\$79,471.65</b>                             | <b>\$135,672.00</b>                   | <b>\$0.00</b>                                     |                                              |
| <b>Other Revenue</b>               |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Extraordinary Income</b>        |                                |                                                  |                                                |                                       |                                                   |                                              |
| 4985                               | USDA Const Loan Hld Acct PH2-B | 212,040.00                                       | 706,028.39                                     | 0.00                                  | 706,028.39                                        | 0.00%                                        |
| <b>Total Extraordinary Income</b>  |                                | <b>\$212,040.00</b>                              | <b>\$706,028.39</b>                            | <b>\$0.00</b>                         | <b>\$706,028.39</b>                               |                                              |
| <b>Other Revenue</b>               |                                | <b>\$212,040.00</b>                              | <b>\$706,028.39</b>                            | <b>\$0.00</b>                         | <b>\$706,028.39</b>                               |                                              |
| <b>Other Expenses</b>              |                                |                                                  |                                                |                                       |                                                   |                                              |
| <b>Transfer Expense</b>            |                                |                                                  |                                                |                                       |                                                   |                                              |
| 9119                               | Transfer to Waterworks Revenue | 1,679.69                                         | 1,679.69                                       | 0.00                                  | 1,679.69                                          | 0.00%                                        |
| <b>Total Transfer Expense</b>      |                                | <b>\$1,679.69</b>                                | <b>\$1,679.69</b>                              | <b>\$0.00</b>                         | <b>\$1,679.69</b>                                 |                                              |
| <b>Extraordinary Expense</b>       |                                |                                                  |                                                |                                       |                                                   |                                              |
| 6607                               | Construction Loan Pymt PH2-B   | 212,040.00                                       | 706,028.39                                     | 0.00                                  | 706,028.39                                        | 0.00%                                        |
| 6609                               | Ph2 Sewer USDA Loan Pymt       | 4,498.00                                         | 31,486.00                                      | 53,976.00                             | (22,490.00)                                       | 58.33%                                       |
| 6612                               | Ph2-B Sewer USDA Loan Pymt     | 6,808.00                                         | 47,656.00                                      | 81,696.00                             | (34,040.00)                                       | 58.33%                                       |
| <b>Total Extraordinary Expense</b> |                                | <b>\$223,346.00</b>                              | <b>\$785,170.39</b>                            | <b>\$135,672.00</b>                   | <b>\$649,498.39</b>                               |                                              |
| <b>Other Expenses</b>              |                                | <b>\$225,025.69</b>                              | <b>\$786,850.08</b>                            | <b>\$135,672.00</b>                   | <b>\$651,178.08</b>                               |                                              |
| <b>Net Change in Fund Balance</b>  |                                | <b>(\$8,768.28)</b>                              | <b>(\$1,350.04)</b>                            | <b>\$0.00</b>                         | <b>\$0.00</b>                                     |                                              |

## Fund Balances

|                            |            |            |      |      |       |
|----------------------------|------------|------------|------|------|-------|
| Beginning Fund Balance     | 213,204.40 | 205,786.16 | 0.00 | 0.00 | 0.00% |
| Net Change in Fund Balance | (8,768.28) | (1,350.04) | 0.00 | 0.00 | 0.00% |
| Ending Fund Balance        | 204,436.12 | 204,436.12 | 0.00 | 0.00 | 0.00% |

### Report Options

Fund: Waterworks Rev. Fund  
 Period: 7/1/2025 to 7/31/2025  
 Detail Level: Level 1 Accounts  
 Display Account Categories: Yes  
 Display Subtotals: Yes  
 Revenue Reporting Method: Actual - Budget  
 Expense Reporting Method: Actual - Budget  
 Budget: Waterworks Revenue Budget

Waterworks Rev. Fund  
Balance Sheet  
7/31/2025

|  | Book Value<br>Jul 2025<br>Actual | Book Value<br>Jul 2024<br>Actual | Book Value<br>Jul 2023<br>Actual |
|--|----------------------------------|----------------------------------|----------------------------------|
|--|----------------------------------|----------------------------------|----------------------------------|

Assets

Current Assets

|                                |              |              |              |
|--------------------------------|--------------|--------------|--------------|
| Construction Account #2825     |              | 57.92        |              |
| Construction Acct PH2-B #1102  |              | 28,116.34    |              |
| USDA Debt Svc Rsrv Acct #2868  | 9,677.75     | 4,065.01     |              |
| USDA DebtSrvRsvAcct PH2-B 1137 | 9,706.64     | 1,363.97     |              |
| USDA Loan Account #2833        | 4,592.72     | 4,514.18     |              |
| USDA Loan Account PH2-B #1110  | 7,086.09     | 13,635.72    |              |
| USDA Short-Lived Asset Account | 14,495.10    | 6,088.47     |              |
| Waterworks Rev - First Sec. Ba | 158,877.82   | 245,362.15   | 135,455.70   |
| Total Current Assets           | \$204,436.12 | \$303,203.76 | \$135,455.70 |
| Total Assets                   | \$204,436.12 | \$303,203.76 | \$135,455.70 |

Fund Balance

|                               |              |              |              |
|-------------------------------|--------------|--------------|--------------|
| Current Year Surplus(Deficit) | 204,436.12   | 303,203.76   | 135,455.70   |
| Total Fund Balance            | \$204,436.12 | \$303,203.76 | \$135,455.70 |
| Total Liabilities and Equity  | \$204,436.12 | \$303,203.76 | \$135,455.70 |

Statement Date 07/31/2025

Accounts Waterworks Rev - First Sec. Ba

Companies Waterworks Rev. Fund

Statement Balance: \$160,090.13

- Outstanding Checks: \$1,212.31

+ Outstanding Deposits: \$0.00

Cleared Checks: 50 \$80,803.82

Cleared Deposits: 15 \$62,614.50

Reconciled Balance Per Statement: \$158,877.82

Book Balance: \$158,877.82

Difference \$0.00

| Ref # | Date | Name | Amount |
|-------|------|------|--------|
|-------|------|------|--------|

Cleared Checks

|       |           |                                      |          |
|-------|-----------|--------------------------------------|----------|
| 08989 | 5/7/2025  | Winwater Company                     | 0.00     |
| 09031 | 6/6/2025  | Municipal Property Program           | 371.92   |
| 09050 | 6/18/2025 | Black Hills Energy                   | 33.05    |
| 09051 | 6/18/2025 | Black Hills Energy                   | 21.61    |
| 09052 | 6/18/2025 | Black Hills Energy                   | 19.70    |
| 09053 | 6/18/2025 | Entergy                              | 153.27   |
| 09054 | 6/18/2025 | Entergy                              | 27.74    |
| 09055 | 6/18/2025 | Entergy                              | 199.57   |
| 09057 | 6/23/2025 | Entergy                              | 1,122.34 |
| 09058 | 6/24/2025 | Postmaster                           | 229.60   |
| 09060 | 6/26/2025 | Americherm LLC                       | 201.07   |
| 09061 | 6/26/2025 | Winwater Company                     | 318.78   |
| 09063 | 6/30/2025 | CSLC - Gassville                     | 3,168.21 |
| 09064 | 6/30/2025 | WWTF-Gassville                       | 4,498.10 |
| 09065 | 7/3/2025  | Payroll Account                      | 4,744.66 |
| 09066 | 7/8/2025  | North Arkansas Electric Cooperative, | 39.90    |
| 09067 | 7/8/2025  | Act 605 Water Replacement            | 1,592.28 |
| 09068 | 7/8/2025  | Act 605 Sewer Replacement            | 578.76   |
| 09069 | 7/8/2025  | Dept of Fin. & Adm.                  | 4,169.00 |
| 09070 | 7/8/2025  | Methvin Sanitation - WCN of Arkansas | 7,133.08 |
| 09071 | 7/9/2025  | Winwater Company                     | 306.07   |
| 09072 | 7/10/2025 | Postmaster                           | 112.00   |
| 09073 | 7/14/2025 | Lowes Business Acct/SYNCB            | 133.42   |
| 09074 | 7/14/2025 | Payroll Account                      | 4,356.90 |
| 09075 | 7/14/2025 | Yelcot                               | 107.56   |
| 09076 | 7/14/2025 | Yelcot                               | 85.01    |
| 09077 | 7/14/2025 | Yelcot                               | 147.74   |
| 09078 | 7/14/2025 | Verizon                              | 24.94    |
| 09079 | 7/15/2025 | Arvest Bank                          | 16.39    |
| 09080 | 7/15/2025 | Postmaster                           | 10.00    |
| 09081 | 7/15/2025 | CSLC - Gassville                     | 2,958.77 |
| 09082 | 7/15/2025 | WWTF-Gassville                       | 3,923.77 |
| 09083 | 7/17/2025 | Winwater Company                     | 3,894.45 |
| 09084 | 7/17/2025 | Winwater Company                     | 490.83   |
| 09085 | 7/17/2025 | Intedata Systems, Inc.               | 87.00    |
| 09086 | 7/17/2025 | Donley Truck Repair LLC              | 4,547.12 |
| 09087 | 7/17/2025 | Engineering Services Inc             | 4,012.50 |
| 09088 | 7/18/2025 | Entergy                              | 1,319.48 |

| Ref #                            | Date      | Name                          | Amount           |
|----------------------------------|-----------|-------------------------------|------------------|
| <b>Cleared Checks</b>            |           |                               |                  |
| 09089                            | 7/18/2025 | Entergy                       | 194.92           |
| 09090                            | 7/18/2025 | Entergy                       | 57.27            |
| 09091                            | 7/18/2025 | Black Hills Energy            | 20.34            |
| 09092                            | 7/18/2025 | Black Hills Energy            | 33.05            |
| 09093                            | 7/18/2025 | Black Hills Energy            | 21.61            |
| 09094                            | 7/21/2025 | Payroll Account               | 3,442.98         |
| 09095                            | 7/24/2025 | Horton Asphalt                | 9,000.00         |
| 09096                            | 7/24/2025 | Postmaster                    | 247.66           |
| 09097                            | 7/28/2025 | Payroll Account               | 4,542.77         |
| 09098                            | 7/29/2025 | WWTF-Gassville                | 5,442.95         |
| 09099                            | 7/29/2025 | CSLC - Gassville              | 2,620.68         |
| OL-070125                        | 7/1/2025  | First Security Bank           | 23.00            |
| <b>Cleared Checks Totals</b>     |           |                               | <b>80,803.82</b> |
| <b>Cleared Deposits</b>          |           |                               |                  |
| 814331                           | 7/2/2025  | Waterworks Customer Deposit   | 50.00            |
| 814332                           | 7/10/2025 | Permits                       | 159.00           |
| 814333                           | 7/17/2025 | Waterworks Customer Deposit   | 467.52           |
| 814334                           | 7/17/2025 | Construction Account #2825    | 59.60            |
| 814335                           | 7/17/2025 | Construction Acct PH2-B #1102 | 1,620.09         |
| 814336                           | 7/18/2025 | Permits                       | 50.00            |
| 814337                           | 7/23/2025 | Permits                       | 475.00           |
| 814338                           | 7/29/2025 | Permits                       | 30.00            |
| 814339                           | 7/31/2025 | First Security Bank           | 501.88           |
| OL-073125A                       | 7/31/2025 | Water Sales                   | 34,420.35        |
| OL-073125B                       | 7/31/2025 | Sewer Fees                    | 12,694.21        |
| OL-073125C                       | 7/31/2025 | Sanitation                    | 7,288.96         |
| OL-073125D                       | 7/31/2025 | Sales Tax                     | 4,184.33         |
| OL-073125E                       | 7/31/2025 | SDWA                          | 185.60           |
| OL-073125F                       | 7/31/2025 | Penalties/Late Charges        | 427.96           |
| <b>Cleared Deposits Totals</b>   |           |                               | <b>62,614.50</b> |
| <b>Outstanding Checks</b>        |           |                               |                  |
| 09048                            | 6/17/2025 | Verizon                       | 24.94            |
| 10000                            | 7/30/2025 | Core & Main, LP               | 1,183.10         |
| 10001                            | 7/31/2025 | Miller True Value             | 4.27             |
| <b>Outstanding Checks Totals</b> |           |                               | <b>1,212.31</b>  |

Bank Register

7/1/2025 to 7/31/2025

| Trans.<br>Date                             | Trans.<br>Number | Dep<br># | Name / Description        | Receipts<br>& Credits | Checks &<br>Payments | Balance    |
|--------------------------------------------|------------------|----------|---------------------------|-----------------------|----------------------|------------|
| <b>1020 Waterworks Rev - First Sec. Ba</b> |                  |          |                           |                       |                      |            |
| 7/1/2025                                   |                  |          | Beginning Balance         |                       |                      | 167,889.55 |
| 7/2/2025                                   | OL-070125        |          | First Security Bank       |                       | 23.00                | 167,866.55 |
| 7/3/2025                                   | 814331           |          | Waterworks Customer       | 50.00                 |                      | 167,916.55 |
| 7/8/2025                                   | 09065            |          | Payroll Account           |                       | 4,744.66             | 163,171.89 |
| 7/8/2025                                   | 09066            |          | North Arkansas Electric   |                       | 39.90                | 163,131.99 |
| 7/8/2025                                   | 09067            |          | Act 605 Water Replacement |                       | 1,592.28             | 161,539.71 |
| 7/8/2025                                   | 09068            |          | Act 605 Sewer             |                       | 578.76               | 160,960.95 |
| 7/8/2025                                   | 09069            |          | Dept of Fin. & Adm.       |                       | 4,169.00             | 156,791.95 |
| 7/8/2025                                   | 09070            |          | Methvin Sanitation - WCN  |                       | 7,133.08             | 149,658.87 |
| 7/9/2025                                   | 09071            |          | Winwater Company          |                       | 306.07               | 149,352.80 |
| 7/10/2025                                  | 09072            |          | Postmaster                |                       | 112.00               | 149,240.80 |
| 7/10/2025                                  | 814332           |          | Permits                   | 159.00                |                      | 149,399.80 |
| 7/14/2025                                  | 09073            |          | Lowes Business            |                       | 133.42               | 149,266.38 |
| 7/14/2025                                  | 09074            |          | Payroll Account           |                       | 4,356.90             | 144,909.48 |
| 7/14/2025                                  | 09075            |          | Yelcot                    |                       | 107.56               | 144,801.92 |
| 7/14/2025                                  | 09076            |          | Yelcot                    |                       | 85.01                | 144,716.91 |
| 7/14/2025                                  | 09077            |          | Yelcot                    |                       | 147.74               | 144,569.17 |
| 7/14/2025                                  | 09078            |          | Verizon                   |                       | 24.94                | 144,544.23 |
| 7/15/2025                                  | 09079            |          | Arvest Bank               |                       | 16.39                | 144,527.84 |
| 7/15/2025                                  | 09080            |          | Postmaster                |                       | 10.00                | 144,517.84 |
| 7/15/2025                                  | 09081            |          | CSLC - Gassville          |                       | 2,958.77             | 141,559.07 |
| 7/15/2025                                  | 09082            |          | WWTF-Gassville            |                       | 3,923.77             | 137,635.30 |
| 7/17/2025                                  | 09083            |          | Winwater Company          |                       | 3,894.45             | 133,740.85 |
| 7/17/2025                                  | 09084            |          | Winwater Company          |                       | 490.83               | 133,250.02 |
| 7/17/2025                                  | 09085            |          | Intedata Systems, Inc.    |                       | 87.00                | 133,163.02 |
| 7/17/2025                                  | 09086            |          | Donley Truck Repair LLC   |                       | 4,547.12             | 128,615.90 |
| 7/17/2025                                  | 09087            |          | Engineering Services Inc  |                       | 4,012.50             | 124,603.40 |
| 7/17/2025                                  | 814333           |          | Waterworks Customer       | 467.52                |                      | 125,070.92 |
| 7/17/2025                                  | 814334           |          | Construction Account      | 59.60                 |                      | 125,130.52 |
| 7/17/2025                                  | 814335           |          | Construction Acct PH2-B   | 1,620.09              |                      | 126,750.61 |
| 7/18/2025                                  | 09088            |          | Entergy                   |                       | 1,319.48             | 125,431.13 |
| 7/18/2025                                  | 09089            |          | Entergy                   |                       | 194.92               | 125,236.21 |
| 7/18/2025                                  | 09090            |          | Entergy                   |                       | 57.27                | 125,178.94 |
| 7/18/2025                                  | 09091            |          | Black Hills Energy        |                       | 20.34                | 125,158.60 |
| 7/18/2025                                  | 09092            |          | Black Hills Energy        |                       | 33.05                | 125,125.55 |
| 7/18/2025                                  | 09093            |          | Black Hills Energy        |                       | 21.61                | 125,103.94 |
| 7/18/2025                                  | 814336           |          | Permits                   | 50.00                 |                      | 125,153.94 |
| 7/21/2025                                  | 09094            |          | Payroll Account           |                       | 3,442.98             | 121,710.96 |
| 7/23/2025                                  | 814337           |          | Permits                   | 475.00                |                      | 122,185.96 |
| 7/24/2025                                  | 09095            |          | Horton Asphalt            |                       | 9,000.00             | 113,185.96 |
| 7/24/2025                                  | 09096            |          | Postmaster                |                       | 247.66               | 112,938.30 |
| 7/28/2025                                  | 09097            |          | Payroll Account           |                       | 4,542.77             | 108,395.53 |
| 7/29/2025                                  | 09098            |          | WWTF-Gassville            |                       | 5,442.95             | 102,952.58 |

| Trans. Date                                       | Trans. Number | Dep # | Name / Description     | Receipts & Credits | Checks & Payments  | Balance             |
|---------------------------------------------------|---------------|-------|------------------------|--------------------|--------------------|---------------------|
| 7/29/2025                                         | 09099         |       | CSLC - Gassville       |                    | 2,620.68           | 100,331.90          |
| 7/29/2025                                         | 814338        |       | Permits                | 30.00              |                    | 100,361.90          |
| 7/30/2025                                         | 10000         |       | Core & Main, LP        |                    | 1,183.10           | 99,178.80           |
| 7/31/2025                                         | 10001         |       | Miller True Value      |                    | 4.27               | 99,174.53           |
| 7/31/2025                                         | 814339        |       | First Security Bank    | 501.88             |                    | 99,676.41           |
| 7/31/2025                                         | OL-073125A    |       | Water Sales            | 34,420.35          |                    | 134,096.76          |
| 7/31/2025                                         | OL-073125B    |       | Sewer Fees             | 12,694.21          |                    | 146,790.97          |
| 7/31/2025                                         | OL-073125C    |       | Sanitation             | 7,288.96           |                    | 154,079.93          |
| 7/31/2025                                         | OL-073125D    |       | Sales Tax              | 4,184.33           |                    | 158,264.26          |
| 7/31/2025                                         | OL-073125E    |       | SDWA                   | 185.60             |                    | 158,449.86          |
| 7/31/2025                                         | OL-073125F    |       | Penalties/Late Charges | 427.96             |                    | 158,877.82          |
| <b>1020 Waterworks Rev - First Sec. Ba Totals</b> |               |       |                        | <b>\$62,614.50</b> | <b>\$71,626.23</b> | <b>\$158,877.82</b> |
| <b>Report Totals</b>                              |               |       |                        | <b>\$62,614.50</b> | <b>\$71,626.23</b> | <b>\$158,877.82</b> |
| <b>Records included in total = 54</b>             |               |       |                        |                    |                    |                     |

Report Options

Trans Date: 7/1/2025 to 7/31/2025

Cash Account: Waterworks Rev - First Sec. Ba

Fund: Waterworks Rev. Fund

**Collateralization Statment  
for the City of Cotter, Arkansas**

| First Security Bank<br>Account Name         | Account Type &<br>Number | July 30, 2025<br>Book Balance | July 30, 2025<br>Bank Balance |
|---------------------------------------------|--------------------------|-------------------------------|-------------------------------|
| <b><u>Operating Checking Accounts:</u></b>  |                          |                               |                               |
| American Rescue Plan Fund                   | *1872                    | \$ 1,508.05                   | \$ 1,508.05                   |
| Cemetery Fund                               | *7309                    | \$ 18,475.78                  | \$ 18,061.74                  |
| City Court Fund                             | *7333                    | \$ 6,807.94                   | \$ 6,877.31                   |
| Court Automation Fund                       | *7234                    | \$ 3,698.45                   | \$ 3,698.45                   |
| Ductile Iron Capital Reserve Fund - Phase 2 | *1751                    | \$ 164,167.16                 | \$ 164,167.16                 |
| Fire Department Fund                        | *7366                    | \$ 109,146.59                 | \$ 109,196.59                 |
| Fire Dept Capital Reserve Fund              | *9088                    | \$ 61,398.75                  | \$ 61,398.75                  |
| General Fund                                | *7374                    | \$ 384,050.25                 | \$ 384,774.35                 |
| General Savings Fund                        | *8204                    | \$ 266,688.81                 | \$ 266,688.81                 |
| LOPFI Fund                                  | *7325                    | \$ 1,463.97                   | \$ 1,529.97                   |
| Payroll Fund                                | *7275                    | \$ 4,234.18                   | \$ 9,246.15                   |
| Street Department Fund                      | *7358                    | \$ 144,642.81                 | \$ 144,650.47                 |
| Street Dept Capital Reserve Fund            | *9185                    | \$ 23,375.99                  | \$ 23,375.99                  |
| Waterworks Customer Deposit Fund            | *3292                    | \$ 25,965.48                  | \$ 26,186.11                  |
| Waterworks Revenue Fund                     | *7291                    | \$ 158,877.82                 | \$ 160,090.13                 |
| Water Improvement Fund (1/2% CSUT)          | *7267                    | \$ 250,693.74                 | \$ 250,693.74                 |
| Waterline Replacement Fund (Proj. Savings)  | *9959                    | \$ 112,987.04                 | \$ 112,987.04                 |
| Act 605 Water Replacement Fund              | *6902                    | \$ 39,743.09                  | \$ 39,743.09                  |
| Act 605 Sewer Replacement Fund              | *6872                    | \$ 15,037.35                  | \$ 15,037.35                  |
| Construction Fund                           | *2825                    | \$ 0.00                       | \$ 0.00                       |
| USDA Loan Fund                              | *2833                    | \$ 4,592.72                   | \$ 4,592.72                   |
| USDA Short-Lived Asset Fund                 | *2876                    | \$ 14,495.10                  | \$ 14,495.10                  |
| USDA Debt Service Rsv Fund                  | *2868                    | \$ 9,677.75                   | \$ 9,677.75                   |
| Construction Fund PH2-B                     | *1102                    | \$ 0.00                       | \$ 0.00                       |
| USDA Loan Fund PH2-B                        | *1110                    | \$ 7,086.09                   | \$ 7,086.09                   |
| USDA Debt Service Rsv Fund PH2-B            | *1137                    | \$ 9,706.64                   | \$ 9,706.64                   |
| Bridge Lights                               | *8314                    | \$ 22,128.06                  | \$ 22,128.06                  |
| Economic Development                        | *8306                    | \$ 9,981.90                   | \$ 9,981.90                   |
| <b>Totals:</b>                              |                          | <b>\$ 1,860,649.61</b>        | <b>\$ 1,867,597.61</b>        |
| <b><u>Investment Accounts:</u></b>          |                          |                               |                               |
| Bridge Lights CD                            | *0695                    | \$ 0.00                       | \$ 0.00                       |
| Economic Development CD                     | *0691                    | \$ 0.00                       | \$ 0.00                       |
| Water & Sewer CD                            | *1812                    | \$ 128,093.98                 | \$ 128,093.98                 |
| <b>Totals:</b>                              |                          | <b>\$ 128,093.98</b>          | <b>\$ 128,093.98</b>          |
| <b><u>Securities Pledges*</u></b>           |                          |                               |                               |
| *See Attachments-Market Value               |                          | <b>Book Balance</b>           | <b>Par Balance</b>            |
|                                             |                          | \$ 5,335,000.00               | \$ 5,335,000.00               |
| Total Securities Pledged                    |                          | \$ 5,335,000.00               | \$ 5,335,000.00               |
| Pledged Book Value                          |                          | \$                            | \$                            |
| Book Value of Deposit                       |                          | \$ 1,988,743.59               | \$ 1,995,691.59               |
| Pledged Plus FDIC Coverage                  |                          | \$ 5,585,000.00               | \$ 5,585,000.00               |
| Coverage +/-                                |                          | \$ 3,596,256.41               | \$ 3,589,308.41               |

## City of Cotter

## Pledged Securities

## First Security Bank

| Pledged Securities Issuer                                                                            | Account No. | Receipt No.                  | Pledged<br>Face/Par Value | Released<br>Securities Value | Original Issued<br>Date | Maturity Date | Released Date |                                             |
|------------------------------------------------------------------------------------------------------|-------------|------------------------------|---------------------------|------------------------------|-------------------------|---------------|---------------|---------------------------------------------|
| FNBS Investment, Inc.                                                                                | 880484290   | 245003817                    | \$ 0.00                   | \$ 390,000.00                | 10/1/2007               | 12/1/2040     | 5/8/2012      |                                             |
| FNBS Investment, Inc.                                                                                | 880484290   | 253010072                    | \$ 0.00                   | \$ 100,000.00                | 5/1/2001                | 1/1/2021      | Matured       | No Record                                   |
| FNBS Investment, Inc.                                                                                | 880484290   | 253009772                    | \$ 100,000.00             |                              | 10/26/2006              | 3/1/2037      |               |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 180032612                    | \$ 0.00                   | \$ 100,000.00                | 11/10/2004              | 7/15/2024     | 5/8/2012      | 8/13/2015                                   |
| First Security Bank - Borrowed                                                                       | 15384290    | 180032673                    | \$ 0.00                   | \$ 95,000.00                 | 5/15/2008               | 6/1/2023      | 4/24/2018     | Rcpt#48876                                  |
| First Security Bank - Borrowed                                                                       | 15384290    | 180032947                    | \$ 0.00                   | \$ 390,000.00                | 10/1/2007               | 12/1/2040     | 12/4/2023     | Rcpt#252027083                              |
| First Security Bank - Borrowed                                                                       | 15384290    | 180033166                    | \$ 0.00                   | \$ 100,000.00                | 3/15/2007               | 11/1/2022     | 3/13/2015     |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 180033249                    | \$ 0.00                   | \$ 60,000.00                 | 5/1/2003                | 2/1/2023      | 8/8/2013      |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 180033067                    | \$ 0.00                   | \$ 60,000.00                 | 10/19/2011              | 10/1/2028     | 5/10/2016     |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 180033633                    | \$ 0.00                   | \$ 200,000.00                | 6/21/2007               | 10/1/2025     | 9/16/2016     |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 242001818                    | \$ 0.00                   | \$ 100,000.00                | 7/1/2005                | 7/1/2029      | 5/2/2019      | Rcpt#252035441(Only \$100K/\$200K released) |
| First Security Bank - Borrowed                                                                       | 15384290    | 242001806                    | \$ 0.00                   | \$ 100,000.00                | 5/17/2012               | 1/15/2029     | 2/10/2022     | Rcpt #252035438                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 245019671                    | \$ 0.00                   | \$ 60,000.00                 | 1/7/2015                | 7/1/2031      | 12/2/2022     | Rcpt#252038452                              |
| First Security Bank - Borrowed                                                                       | 15384290    | 245023585                    | \$ 200,000.00             | \$ 200,000.00                | 1/28/2014               | 12/15/2023    | 11/21/2023    | Rcpt#252039535                              |
| First Security Bank - Borrowed                                                                       | 15384290    | 180032702                    | \$ 0.00                   | \$ 50,000.00                 | 4/17/2017               | 7/1/2030      | 5/28/2020     | Rcpt#252027012                              |
| First Security Bank - Borrowed                                                                       | 15384290    | 180033265                    | \$ 0.00                   | \$ 200,000.00                | 4/28/2017               | 12/1/2030     | 11/5/2020     | Rcpt#252027153                              |
| First Security Bank - Borrowed-<br>Jacksonville FL Economic Dev C                                    | 15384290    | 48847 (Pledge<br>ID: P2359)  | \$ 0.00                   | \$ 95,000.00                 | 3/1/2005                | 10/1/2030     | 3/21/2022     | Rcpt#252036132                              |
| First Security Bank - Borrowed-Wyandotte<br>Cnty Ks Unif Sch Dist #500                               | 15384290    | 242006687 - Eff.<br>05/22/19 | \$ 0.00                   | \$ 100,000.00                | 12/20/2016              | 9/1/2030      | 1/11/2023     | Rcpt#242006687                              |
| FSB - Borrowed - Cash Mgmt Searcy, AR Texas St<br>Transportn Comm TP SYS SER C LFC OPT EXT<br>REDEMP | 15384290    | 252035835                    | \$ 50,000.00              | \$ 50,000.00                 | 2/4/2015                | 8/15/2034     | 7/1/2024      | Rcpt #252035835                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 242008707                    | \$ 50,000.00              | \$ 50,000.00                 | 12/19/2019              | 12/1/2034     | 11/21/2023    | Rcpt#242008707                              |
| First Security Bank - Borrowed                                                                       | 15384290    | 242007252                    | \$ 100,000.00             |                              | 9/28/2020               | 7/1/2032      |               |                                             |
| First Security Bank - Borrowed                                                                       | 15384290    | 242007744                    | \$ 200,000.00             | \$ 200,000.00                | 12/5/2019               | 7/1/2039      | 11/21/2023    | Rcpt#242007744                              |
| First Security Bank - Borrowed (FNBB Capital<br>Markets)                                             | 15384290    | 244001320                    | \$ 100,000.00             | \$ 100,000.00                | 6/23/2021               | 10/15/2036    | 11/21/2023    | Rcpt#244001320                              |
| First Security Bank - Borrowed (Capital<br>Management)                                               | 15384290    | 242013675                    | \$ 95,000.00              |                              | 2/16/2022               | 9/15/2042     |               |                                             |
| First Security Bank - Borrowed (Cash<br>Management)                                                  | 15384290    | 244000884                    | \$ 0.00                   | \$ 200,000.00                | 10/17/2014              | 6/15/2029     | 12/2/2022     | Rcpt#244000884                              |
| First Security Bank - Borrowed (Cash<br>Management)                                                  | 15384290    | 242011734                    | \$ 150,000.00             |                              | 5/25/2021               | 1/1/2038      |               |                                             |
| First Security Bank - Borrowed (Cash<br>Management)                                                  | 15384290    | 252037842                    | \$ 0.00                   | \$ 150,000.00                | 4/1/2013                | 5/15/2030     | 4/28/2023     | Rcpt#252037842                              |
| First Security Bank - Borrowed (Cash<br>Management)                                                  | 15384290    | 252035439                    | \$ 290,000.00             |                              | 12/13/2007              | 11/1/2023     |               |                                             |
| First Security Bank - Borrowed - Florence Cnty SC<br>Hosp Mcleod Regl Med Ctr                        | 15384290    | 252038092                    | 100,000.00                | 100,000.00                   | 8/7/2014                | 11/1/2034     | 10/29/2024    | Rcpt#252038092                              |
| First Security Bank - Borrowed - (Cash<br>Management) LWR CO RIVER-A-PREREF                          | 15384290    | 180066571                    | 0.00                      | 150,000.00                   | 4/1/2013                | 5/15/2030     | 5/12/2023     | Rcpt#180066571                              |

City of Cotter  
Pledged Securities  
First Security Bank

|                                                                                                                       |          |           |                 |                 |            |            |            |                |
|-----------------------------------------------------------------------------------------------------------------------|----------|-----------|-----------------|-----------------|------------|------------|------------|----------------|
| First Security Bank - Borrowed - (Cash Management) Denver City & Cnty Hsg Auth Cap Fd Prog Three Towers Short 1st Cpn | 15384290 | 232148231 | 150,000.00      | 150,000.00      | 12/13/2007 | 11/1/2023  | 9/20/2023  | Rcpt#232148231 |
| First Security Bank - Borrowed - (Cash Mgmt) Kane Cook & Du Page Cntys IL Sch Dist #46 Elgin SFC                      | 15384290 | 252038359 | 100,000.00      | 100,000.00      | 2/18/2015  | 1/1/2032   | 1/5/2024   | Rcpt#252038359 |
| First Security Bank - Borrowed - (Cash Mgmt) New York City HSG DEV CORP MULTIFAMILY Rent HSG REV Ocean Gate Dev SER B | 15384290 | 252027147 | 150,000.00      | 150,000.00      | 8/22/2007  | 6/1/2025   | 5/20/2025  | Rcpt#252027147 |
| FSB - Borrowed - Cash Mgmt Cumberland Cnty PA MU Call Opt Erp Oid @ 98.518                                            | 15384290 | 242008332 | 1,120,000.00    |                 | 11/7/2019  | 11/1/2039  |            |                |
| FSB - Borrowed - Cash Mgmt Fort Pierce FL CAP IMPT REV REF CALL SINK                                                  | 15384290 | 242008366 | 1,050,000.00    |                 | 7/12/2019  | 9/1/2038   |            |                |
| FSB - Borrowed - Cash Mgmt Colorado St Cops                                                                           | 15384290 | 242011326 | 500,000.00      | 500,000.00      | 6/2/2020   | 12/15/2039 | 11/21/2023 | Rcpt#242011326 |
| FSB - Borrowed - Cash Mgmt Searcy, AR Jones Cnty TX CTFS of Oblig Continuously Callable                               | 15384290 | 252035805 | 390,000.00      |                 | 2/22/2012  | 9/1/2030   |            |                |
| FSB - Borrowed - Cash Mgmt Searcy, AR Bulloch Cnty GA DEV AUTH GSU HSG FNDTN TWO LLC PROJ SHORT 1st CPN               | 15384290 | 252035476 | 100,000.00      |                 | 3/21/2013  | 8/1/2026   |            |                |
| FSB - Borrowed - Cash Mgmt Searcy, AR Coastal Carolina - REF                                                          | 15384290 | 244002518 | 60,000.00       |                 | 3/9/2022   | 6/1/2037   |            |                |
| FSB - Borrowed - Cash Mgmt Searcy, AR Fannie Mae Pool # FS9095                                                        | 15384290 | 244002634 | 125,000.00      |                 | 9/1/2024   | 8/1/2042   |            |                |
| FSB - Borrowed - Cash Mgmt Searcy, AR Florida St DOT-B-REV                                                            | 15384290 | 242015691 | 155,000.00      |                 | 5/20/2025  | 7/1/2040   |            |                |
| <b>Totals:</b>                                                                                                        |          |           | \$ 5,335,000.00 | \$ 4,300,000.00 |            |            |            |                |

Last updated 05/29/2025 - SW

Formula for column G has been incorrect since 2017  
Corrected on 9/19/23 - SW